

The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION

DIVISION OF ACCOUNTS

THIRTY-EIGHTH ANNUAL REPORT

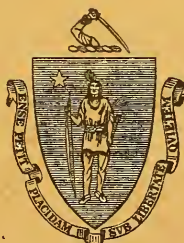
ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR THE YEAR ENDING DECEMBER 31, 1943

BY

THE COMMISSIONER OF CORPORATIONS AND TAXATION



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The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,
STATE HOUSE, BOSTON, JULY 1, 1946.

As Commissioner of Corporations and Taxation, I submit herewith the Thirty-eighth Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1943. This report follows the form established under the direction of Mr. Theodore N. Waddell, former Director of Accounts in the Department, and continued by his successor, Mr. Francis X. Lang.

Mr. Waddell reached the age for retirement in May, 1946 and terminated a period of outstanding conscientious efficient service extending over a period of nearly 40 years. The advantage resulting from the compilations and circulation of these reports is to his credit.

The report contains data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,
Commissioner of Corporations and Taxation.

The Commonwealth of Massachusetts

REPORT ON THE STATISTICS OF MUNICIPAL FINANCES—1943

HON. HENRY F. LONG, *Commissioner of Corporations and Taxation,*
State House, Boston.

SIR:— I submit herewith the Thirty-eighth Annual Report on the Statistics of Municipal Finances for the year ending December 31, 1943.

As in previous years, the financial transactions of the cities and towns are reported on a cash basis. In order to study the trend of revenue receipts and expenses for maintenance and operation, it is desirable to use a series of these reports covering several years. One may thus easily arrive at conclusions regarding the financial situation of any of the three hundred fifty-one municipalities in Massachusetts. We present on pages xviii to xxi tables showing the total revenue for current charges, the current charges against revenue, and the excess or deficiency of revenue for each of the years 1939 to 1943, for all the cities and towns over 5,000 in population.

These tables show that thirty-seven of the thirty-nine cities had an excess of revenue for current charges over the current charges against revenue in 1943. The two remaining cities which showed a deficiency of revenue for that year were Boston and Revere. In the year 1942, thirty-five cities showed an excess of revenue; in 1941, twenty-eight cities; in 1940, twenty cities; and in 1939, thirteen cities. The general improvement in financial condition has resulted in part from better financing by the municipalities, and also from a reduction in welfare expenditures and a reduction in expenses for the replacement of equipment, since many repairs and replacements could not be made because of the shortage of materials available. In the towns over 5,000, every town showed an excess of revenue for current charges.

On pages xxii to xxiv are tables showing the distribution of charges against revenue into maintenance, interest, and debt requirements in 1943 for the cities and the towns over 5,000 population.

The body of the report covers all the financial transactions of cities and towns for the year 1943 only, but we are able to present on pages xxxi to xxxvii the amount of net funded debt and tax title loans on January 1, 1946, of all cities and towns. The net funded debt and tax title loans on January 1, 1944 and January 1, 1945 were shown in the annual report for the year 1942.

On January 1, 1946 the net funded debt, exclusive of tax title loans, of all cities and towns was \$169,222,846, a decrease of \$19,618,452 from the amount on January 1, 1945, which was \$188,841,298. There has been a decrease in the total net funded debt in every year since January 1, 1932 with the exception of the year ending January 1, 1939. On January 1, 1932, the total net funded debt was \$316,484,599, the largest amount since these reports began to be made. On January 1, 1946, this debt had been reduced to \$169,222,846, a total reduction of \$147,261,753. The debt on January 1, 1946 was the lowest amount since the close of the year 1911 when the amount was \$170,832,090.

The following table shows the net funded debt, exclusive of tax title loans, as reported to this division on January 1 of each year from 1932 to 1946, together with the increase or decrease of debt in each year:

Year	Net Funded Debt January 1	Increase or Decrease Compared with Previous Year	
		Increase	Decrease
1932	\$316,484,599	\$12,758,868	—
1933	311,666,745	—	\$4,817,854
1934	311,119,041	—	547,704
1935	305,615,776	—	5,503,265
1936	298,699,832	—	6,915,944
1937	293,581,864	—	5,117,968
1938	281,891,942	—	11,689,922
1939	293,371,915	11,479,973	—
1940	286,625,970	—	6,745,945
1941	274,452,834	—	12,173,136
1942	261,877,626	—	12,575,208
1943	242,098,909	—	19,778,717
1944	213,438,997	—	28,659,912
1945	188,841,298	—	24,597,699
1946	169,222,846	—	19,618,452

The total amount of funded debt borrowed by the cities and towns in 1945 was \$22,593,267. This included Traffic Tunnel Retirement Bonds, City of Boston, Act of 1945, \$16,045,000 issued to provide funds to be paid to the sinking fund commissioners and withdrawn from time to time for the purpose of calling, retiring, and cancelling at the earliest date permitted the Traffic Tunnel bonds issued under the Act of 1929. The remaining \$6,548,267 included Municipal Relief loans of \$730,000, together with loans for other general purposes, public service enterprises, and cemeteries of \$5,818,267. Of this amount, \$2,576,667 was for highways and bridges; \$1,060,200 for water mains and water departmental equipment; \$900,000 for airport; \$472,500 for sewers; \$425,000 for municipal buildings; \$133,500 for Rapid Transit loans in the City of Boston; \$97,400 for departmental equipment; \$79,000 for schools; \$35,000 for land for municipal purposes; \$29,000 for cemeteries; and \$10,000 for playgrounds.

The Municipal Relief loans of \$730,000 issued in the year 1945 together with the \$113,510,173.50 issued during the years 1933 to 1944 make a total of \$114,240,173.50 issued by the cities and towns for this purpose.

The amount of these loans outstanding on January 1, 1946 was \$30,671,200.

The following table shows the amount of Municipal Relief loans issued in each year from 1933 to 1945 under the authority of the various special acts of the Legislature:

Chapter 307, Acts of 1933	\$12,212,053.23
Chapter 335, Acts of 1934	1,533,500.00
Chapter 188, Acts of 1935	14,180,220.00
Chapter 80, Acts of 1936	13,679,345.27
Chapter 107, Acts of 1937	11,657,200.00
Chapter 58, Acts of 1938	15,886,150.00
Chapter 72, Acts of 1939 (1939 issues)	14,078,150.00
Chapter 72, Acts of 1939 (1940 issues)	13,222,200.00
Chapter 92, Acts of 1941 (1941 issues)	9,541,500.00
Chapter 92, Acts of 1941 (1942 issues)	6,488,855.00
Chapter 44, Acts of 1943 (1943 issues)	401,000.00
Chapter 44, Acts of 1943 (1944 issues)	630,000.00
Chapter 73, Acts of 1945 (1945 issues)	730,000.00
Total	\$114,240,173.50

Municipal Relief loans have been issued upon the approval of the Emergency Finance Board established by Chapter 49 of the Acts of 1933 and continued by subsequent acts. Loans have been issued for the purposes set forth in the various acts, including the various classifications of public welfare, soldiers' benefits, Federal unemployment relief projects, and the distribution of surplus commodities in co-operation with the Federal government.

The Emergency Finance Board has had, also, since 1933, the power of approval or disapproval of loans from the Commonwealth to cities and towns based on the amount of tax titles held. These loans are issued for one year, but may be renewed with the permission of the board. During the year 1945 no new loans were issued under this heading. The amount of tax title redemptions paid to the Commonwealth on account of these loans in 1945 was \$2,330,817.66. The amount of loans outstanding on January 1, 1946 was \$883,679.94.

The main body of this report includes statistics showing the revenue and non-revenue receipts and the total expenditures in the year 1943 for all the municipalities in Massachusetts arranged in order of population as established by the State census of 1945. Tables are shown for thirty-nine cities, ninety-two towns over 5,000 population, and two hundred twenty towns under 5,000 population.

Total receipts of revenue for current charges in 1943 were \$355,328,267, a decrease of \$4,149,416 or 1.15 per cent from the amount of \$359,477,683 shown for the year 1942. There were increases in the receipts from taxes, other general revenue, departmental receipts, public service enterprises, and cemeteries, while there were decreases in licenses and permits, fines and forfeits, grants and gifts for expenses, special assessments for expenses, privileges, interest, and premiums.

Total receipts from taxes increased from \$237,689,618 in 1942 to \$244,023,115 in 1943, an increase of \$6,333,497 or 2.66 per cent. Of this increase, \$3,794,182 repre-

sented an increase in property, poll, and income taxes, and \$2,539,315 an increase in corporation taxes distributed by the State. The amount of income tax distributed to cities and towns in 1943 was \$20,980,570, a decrease of \$134,348 from the amount distributed in 1942, which was \$21,114,918.

It should be noted that the amount shown as taxes in the revenue table does not represent the entire amount received from taxes by cities and towns, since the amounts assessed against the various municipalities for the settlement of the State tax and the various county taxes are treated under our system of classification as agency transactions, and appear in this report only in Table I of each section under the non-revenue heading of agency, trust, and investment transactions. The total amount collected and paid to the various counties as county tax in 1943 was \$10,300,890.82. The total amount of the State tax in 1943 was \$5,000,000, a decrease of \$10,000,000 from the amount of \$15,000,000 in the year 1942. As there was no distribution made to cities and towns in 1943 as a grant from the highway fund from gasoline taxes, the amount of the State tax was correspondingly reduced.

Revenue from grants and gifts from expenses decreased from \$37,442,724 in 1942 to \$27,877,811 in 1943, a decrease of \$9,564,913 or 25.55 per cent. The amount received in 1943 consisted of \$22,219,261 in grants from the Federal government; \$4,995,907 from the State; \$386,357 from the various counties as returns from dog licenses; and \$276,286 as gifts from individuals and other sources. The large reduction in the amount of grants from the State is accounted for by the fact that no distribution was made in 1943 of the highway fund from gasoline taxes.

Federal grants received in 1943 included \$17,097,698 for old age assistance; \$2,045,570 for aid to dependent children; \$2,026,181 for vocational education of defense workers; \$370,584 for vocational education under the Smith-Hughes Act and the George-Deen Act and for other educational projects; \$317,647 for housing projects; \$182,074 for child welfare, including school lunches, under the Lanham Act; \$164,813 for cadet nursing program; \$11,070 for social disease clinics; and \$3,624 for various special grants.

The amount of \$4,995,907 received in grants from the State included the following:

Grants account of highways:

Highway Allotments, Chapter 81, General Laws	\$1,279,676
Sumner Traffic Tunnel, City of Boston	100,000
Boston Port Authority	18,834

Grants account of education:

Vocational education	1,629,664
Teachers' pensions	395,739
Massachusetts School Fund	421,039
High School Transportation	132,322
High School Tuition	89,900
School Superintendents	97,423
English-speaking Classes for Adults	30,812
Sight-saving Classes	500

Grants for other purposes:

Meals tax for old age assistance	734,913
Social disease clinics	42,841
Armories	16,100
Inspection of animals	3,274
Forestry	1,475
Miscellaneous	1,395

Total	\$4,995,907
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The item of privileges shows a decrease of \$2,749,801 or 33.34 per cent below the amount shown for the year 1942. This item consists for the most part of the motor vehicle excise tax, but includes also a small amount of minor privileges for the use of public property.

The increase in departmental receipts was \$1,521,272 or 4.87 per cent above the amount for the year 1942. The greater part of this increase occurred in the items of

charities and soldiers' benefits which showed a total increase of \$981,895 above the receipts of 1942. These receipts consist principally of reimbursements from the State.

Revenue from public service enterprises increased from \$34,925,226 in 1942 to \$35,759,790 in 1943, a total increase of \$834,564. Earnings from electric light plants increased from \$9,147,188 in 1942 to \$9,537,838 in 1943, an increase of \$390,650 or 4.27 per cent; receipts from water departments increased from \$21,321,123 in 1942 to \$21,439,806 in 1943, an increase of \$118,683 or 0.56 per cent; other public service enterprises increased from \$4,456,915 in 1942 to \$4,782,145 in 1943, an increase of \$325,230 or 7.30 per cent.

The total amount received in 1943 from other public service enterprises consisted of revenue from the following sources:

Street railway properties (Boston)	\$2,994,233.67
Street railway properties (Greenfield and Montague)	103,925.48
Sumner Traffic Tunnel (Boston)	1,026,227.33
Printing department (Boston)	439,551.44
Markets (Boston)	87,648.95
Ferries (Boston)	11,000.09
Docks and wharves	18,722.98
City Record (Boston)	7,144.04
Clam Chlorination Plant (Newburyport)	11,223.11
Land and Water Board (Essex)	3,324.40
Public scales	2,044.63
Herring and alewife fisheries	3,307.07
Academy of Music (Northampton)	73,792.28
Total	<hr/> \$4,782,145.47

Revenue from cemeteries increased from \$980,705 in 1942 to \$1,066,539 in 1943, an increase of \$85,834 or 8.75 per cent.

The total current charges against revenue decreased from \$333,144,092 in 1942 to \$331,898,269 in 1943, a total decrease of \$1,245,823 or 0.37 per cent. Total charges for maintenance and operation increased from \$284,140,263 to \$286,052,069, an increase of \$1,911,806 or 0.67 per cent. Interest decreased from \$11,479,287 to \$10,333,464, a decrease of \$1,145,823 or 9.98 per cent, and total debt charges from revenue decreased from \$37,524,542 to \$35,512,736, a decrease of \$2,011,806 or 5.36 per cent.

Although the total increase in expenses for maintenance and operation was only 0.67 per cent greater than in the year 1942, nearly every function of government showed a considerable increase in expenditures above the year 1942. These increases were caused in part by additional compensation granted to employees because of the higher costs of living. Expenditures for charities and soldiers' benefits, however, showed a considerable decrease from the previous year. Expenses for recreation and unclassified expenses also showed a decrease from the year 1942.

General government increased from \$12,516,913 in 1942 to \$12,701,457, an increase of \$184,544 or 1.47 per cent; protection of persons and property increased from \$38,645,619 to \$39,337,988, an increase of \$692,369 or 1.79 per cent; health and sanitation increased from \$18,466,843 to \$19,849,444, an increase of \$1,382,601 or 7.49 per cent; highways increased from \$20,377,708 to \$21,512,209, an increase of \$1,134,501 or 5.57 per cent; schools increased from \$78,961,133 to \$81,180,080, an increase of \$2,218,947 or 2.81 per cent; libraries increased from \$4,486,241 to \$4,645,864, an increase of \$159,623 or 3.56 per cent; pensions increased from \$8,358,173 to \$8,941,637, an increase of \$583,464 or 6.98 per cent.

These increases in departmental maintenance and operation were offset by the decreases in the expenditures for charities and soldiers' benefits, for recreation, and for unclassified expenses. The items of charities and soldiers' benefits taken together, decreased from a total of \$71,378,806 in 1942 to \$67,581,085 in 1943, a decrease of \$3,797,721 or 5.32 per cent; recreation decreased from \$5,031,398 to \$4,986,852, a decrease of \$44,546 or 0.89 per cent; unclassified expenses decreased

from \$6,390,153 to \$5,117,341, a decrease of \$1,272,812 or 19.92 per cent.

The decrease in the expenditures for charities was doubtless caused by the increased industrial employment and the higher wages during the year 1943.

A summary of the expenditures included under unclassified departmental expenditures is as follows:

Damage settlements	\$418,781
Printing municipal documents, etc.	204,733
Memorial Day	104,697
Rent, etc., for military organizations	110,248
Care of soldiers' graves	36,784
Insurance not distributed	849,003
Boston Elevated Street Railway Accounts	358,278
W.P.A. administration and undistributed items	283,013
All other	2,751,804
Total	\$5,117,341

Payments for the maintenance of public service enterprises, exclusive of debt and interest charges, increased from \$17,652,956 in 1942 to \$18,237,327. Maintenance of electric light plants increased from \$6,819,047 to \$6,951,753, an increase of \$132,706 or 1.95 per cent; water department charges increased from \$9,725,205 to \$10,113,208, an increase of \$388,003 or 3.99 per cent. Maintenance of all other public service enterprises increased from \$1,108,676 to \$1,172,367, an increase of \$63,691 or 5.74 per cent. As in the case of departmental expenditures, increases in compensation to employees because of the higher costs of living were undoubtedly factors in the increased maintenance costs.

Charges for maintenance of the various public service enterprises, other than electric light and water, in 1943 were as follows:

Street railway properties (Greenfield and Montague)	\$77,481.02
Sumner Traffic Tunnel (Boston)	243,398.88
Printing department (Boston)	450,552.64
Markets (Boston)	28,329.15
Ferries (Boston)	253,446.09
Docks and wharves	9,061.55
City Record (Boston)	22,229.41
Clam Chlorination Plant (Newburyport)	10,315.62
Land and Water Board (Essex)	1,279.78
Public scales	7,626.76
Herring and alewife fisheries	1,863.63
Academy of Music (Northampton)	66,782.05
Total	\$1,172,366.58

Expenses for the maintenance of municipal cemeteries increased from \$1,534,660 in 1942 to \$1,604,894 in 1943, an increase of \$70,234 or 4.58 per cent; administration of trust funds increased from \$339,660 to \$355,891, an increase of \$16,231 or 4.78 per cent.

Total expenditures for outlays shown in the tables of this report amounted to \$9,091,897.47 while in 1942 the amount was \$15,647,296.60. The restrictions on the purchase of heavy equipment and building supplies caused by the war emergency were still operating, so that only the absolute minimum of outlay was undertaken in any department. The term "outlays" as used in this report represents expenditures for construction or permanent improvements, regardless of whether the appropriation has been made from loans, grants, or from taxation.

Included in the tables of this report under the heading of sinking and other permanent funds are the transactions in securities made during the year 1943 by the various sinking funds, investment funds, retirement funds, and other trust funds held by the cities and towns, and also certain private trust accounts, for which trans-

actions pass through the general treasury accounts.

A comparison of revenue for current charges and current charges against revenue for the years 1942 and 1943 for all cities and towns, together with the cost of maintenance of each function of government, and the percentage each class of receipts and charges bears to the total, also the total outlays for 1942 and 1943 will be found in the following tables:

Revenue for Current Charges.

CLASSIFICATION.	1942	1943	PERCENTAGES	
			1942	1943
Taxes	\$237,689,618	\$244,023,115	66.12	68.68
Licenses and permits	5,139,178	4,981,291	1.43	1.40
Fines and forfeits	462,314	434,371	0.13	0.12
Grants and gifts (for expenses)	37,442,724	27,877,811	10.42	7.85
All other general revenue	155,543	219,511	0.04	0.06
Special assessments (for expenses)	327,058	306,805	0.09	0.09
Privileges	8,246,807	5,497,006	2.30	1.55
Departmental	31,217,120	32,738,392	8.68	9.21
Public service enterprises	34,925,226	35,759,790	9.72	10.06
Cemeteries	980,705	1,066,539	0.27	0.30
Interest	2,854,109	2,418,052	0.79	0.68
Premiums	37,281	5,584	0.01	—
TOTALS	\$359,477,683	\$355,328,267	100.00	100.00

Less than one one-hundredth of one per cent.

Current Charges against Revenue.

CLASSIFICATION.	1942	1943	PERCENTAGES	
			1942	1943
General government	\$12,516,913	\$12,701,457	3.76	3.83
Protection of persons and property	38,645,619	39,337,988	11.60	11.85
Health and sanitation	18,466,843	19,849,444	5.54	5.98
Highways	20,377,708	21,512,209	6.12	6.48
Charities	68,316,506	64,672,219	20.50	19.49
Soldiers' benefits	3,062,300	2,908,866	0.92	0.88
Schools	78,961,133	\$1,180,080	23.70	24.46
Libraries	4,486,241	4,645,864	1.35	1.40
Recreation	5,031,398	4,986,852	1.51	1.50
Pensions	8,358,173	8,941,637	2.51	2.69
Unclassified	6,390,153	5,117,341	1.92	1.54
Public service enterprises	17,652,956	18,237,327	5.30	5.50
Cemeteries	1,584,660	1,604,894	0.46	0.48
Administration of trust funds	339,660	355,891	0.10	0.11
Maintenance and operation	\$284,140,263	\$286,052,069	85.29	86.19
Interest	11,479,287	10,333,464	3.45	3.11
Debt from revenue	32,629,626	31,557,955	9.80	9.51
Tax title redemptions to State	4,010,975	2,910,983	1.20	0.88
Transfers to sinking funds from revenue	883,941	1,043,798	0.26	0.31
TOTALS	\$333,144,092	\$331,898,269	100.00	100.00

Expenditures for Outlays.

CLASSIFICATION.	1942	1943
Departmental	\$10,680,465.04	\$6,255,561.03
General government	169,952.55	166,406.91
Protection of persons and property	1,720,281.28	582,168.33
Health and sanitation	2,460,883.47	1,747,196.67
Highways	4,245,669.29	2,271,419.00
Charities	93,543.56	128,243.50
Schools	1,010,338.37	565,731.75
Libraries	91,140.72	85,993.98
Recreation	481,051.87	290,592.22
Unclassified	407,603.93	417,808.67
Public service enterprises	4,679,356.89	2,737,081.28
Electric light	1,777,949.63	646,372.96
Water	2,664,271.26	1,852,975.25
All other	237,136.00	237,733.07
Cemeteries	287,474.67	99,255.16
TOTALS	\$15,647,296.60	\$9,091,897.47

THE DEBT BURDEN.

The net funded debt at the close of the year 1943 was \$213,438,997, as compared with \$242,098,909 at the close of the year 1942, a decrease of \$28,659,912 or 11.84 per cent. The total funded debt, exclusive of tax title loans, issued during the year 1943 as shown in the tables of this report was \$2,594,100, consisting of \$2,419,000 issued by the thirty-nine cities, \$105,000 issued by the towns over 5,000 population, and \$70,100 issued by the towns under 5,000 population. The total amount issued, \$2,594,100, included \$401,000 Municipal Relief loans and \$267,500 Defense loans. The remaining \$1,925,600 included loans for public service enterprises consisting of \$240,000 Rapid Transit loans and \$100,000 Traffic Tunnel loans in the City of Boston, in addition to loans for water mains and equipment of \$172,000 and loans for municipal light plant of \$50,000. Loans for general purposes issued in 1943 consisted of \$715,000 for highways and bridges; \$321,000 for sewers; \$30,000 for departmental equipment for fire departments; \$18,000 for final judgments; \$3,000 for fire department building; \$1,600 for public landing; and \$275,000 for emergency loans issued under Clause 9 of Section 8 of Chapter 44 of the General Laws. These emergency loans consisted of \$200,000 in the City of Boston for reconditioning for rental purposes some property acquired through tax title process, and \$75,000 for emergency fuel supplies in Holyoke and Somerville. Tax title loans issued in the year 1943 amounted to \$270,000.

Tax title loans outstanding on December 31, 1943 amounted to \$6,343,308 as compared with \$8,984,290 at the close of the year 1942, a decrease of \$2,640,982. Revenue and other temporary loans at the close of the year 1943, including outstanding warrants or orders, were \$27,781,750 as compared with \$39,725,899 at the close of the year 1942, a decrease of \$11,944,149.

The revenue and other temporary loans outstanding consisted of \$25,894,050 revenue loans, \$328,080.02 in anticipation of highway reimbursement and in anticipation of Federal grants for outlays, and \$1,559,619.98 outstanding warrants or orders.

The tables presented on pages xxvii and xxviii show the total funded general and enterprise debt with the sinking funds applicable to them at the close of each fiscal year from 1910 to 1943, and the ratio of the net general and net enterprise debt to the assessed valuation. The table on page xxix shows the total assessed valuation, the total net funded or fixed debt, and the ratio of debt to valuation for each year from 1910 to 1943, together with the yearly increase or decrease in valuation and net debt, and the percentage of such increase or decrease.

On pages x and xi there is shown a table supplementary to the regular tabulation, giving a subdivision of the amounts expended for protection of persons and property and for health and sanitation, as shown in Table I for the towns over 5,000 population.

Reference is again made to the amount of funded debt on January 1, 1946 and the ratio of debt to valuation which are shown in the tables on pages xxxi to xxxvii. The total net funded debt which was \$188,841,298 on January 1, 1945 had decreased to \$169,222,846 on January 1, 1946, a decrease of \$19,618,452 or 10.39 per cent. Tax title loans decreased from \$3,214,498 on January 1, 1945 to \$883,680 on January 1, 1946, a decrease of \$2,330,818 in the year 1945.

The total funded debt for all the cities decreased from \$169,339,268 on January 1, 1945 to \$152,126,866 on January 1, 1946, a decrease of \$17,212,402 or 10.16 per cent. The total funded debt for all the towns decreased from \$19,502,030 on January 1, 1945 to \$17,095,980 on January 1, 1946, a decrease of \$2,406,050 or 12.34 per cent. The tables show that on January 1, 1946 there were five towns over 5,000 population and ninety-one towns under 5,000 population which had no funded or fixed debt.

TOWNS.
(Over 5,000
Population)

TOWNS. (Over 5,000 Population)	PROTECTION OF PERSONS AND PROPERTY				HEALTH AND SANITATION				
	Total Expenses	Police Department	Fire Department	Forestry	Militia, Inspection, and Other Protection	Total Expenses	Health	Sanitation	Mosquito Nuisance, Care of Brooks, etc.
Brookline	\$74,634.88	\$812,771.03	\$361,242.79	\$22,028.90	\$47,592.16	\$273,129.75	\$130,640.22	\$223,717.17	\$17,772.36
Arlington	324,262.34	142,713.02	131,173.80	14,298.86	36,076.66	208,797.34	51,623.62	157,173.72	—
Watertown	367,749.50	149,394.28	167,779.67	10,771.91	39,803.64	192,814.49	55,391.71	137,422.78	—
Belmont	265,571.41	117,861.09	117,061.09	3,802.98	28,787.18	144,208.69	51,892.72	92,205.97	700.00
Weymouth	199,465.40	85,001.16	96,196.01	3,728.20	8,639.28	38,821.00	45,516.69	34,128.01	—
Framingham	210,451.41	87,884.31	122,359.54	10,306.07	9,391.47	84,917.69	41,063.16	35,060.85	—
Methuen	148,818.01	53,286.31	76,040.10	8,348.06	11,193.14	69,318.15	34,257.30	35,060.85	—
Milton	225,277.58	91,552.06	102,486.58	12,940.37	18,298.37	73,453.76	27,691.82	45,511.94	—
Braintree	141,723.36	62,664.50	71,283.81	2,227.09	5,942.46	33,177.30	27,626.01	45,551.29	—
West Springfield	169,636.84	69,352.04	83,290.89	6,202.16	10,791.75	33,907.34	17,338.65	21,568.69	—
Winthrop	106,986.60	48,793.52	41,502.45	8,074.07	8,616.56	65,040.91	18,562.63	46,220.16	—
Worcester	114,400.69	47,104.40	53,076.69	8,417.77	5,741.83	18,521.78	18,852.78	34,039.12	258.12
Wellesley	105,499.04	57,375.59	73,499.39	20,609.10	14,014.96	63,455.36	34,399.95	31,055.41	—
Southbridge	116,739.37	45,579.64	57,470.77	3,115.67	7,573.29	32,618.17	12,143.39	20,009.89	—
Greenfield	136,376.11	45,293.59	45,349.76	7,838.74	7,394.02	41,803.93	20,167.51	20,009.89	1,626.53
Saugus	99,230.32	39,667.93	44,709.35	5,098.11	7,954.93	42,818.30	27,511.73	14,456.57	850.00
Dedham	142,062.02	55,162.60	72,288.11	6,932.40	7,679.31	44,255.63	29,128.17	15,397.46	—
Norwood	130,360.84	55,243.32	66,022.35	3,786.42	5,308.75	59,258.39	29,612.08	29,616.31	—
Milford	177,889.09	28,280.48	41,927.76	2,711.96	4,968.89	41,000.84	27,543.55	13,557.29	—
Natick	107,651.50	41,720.46	48,751.85	8,475.25	8,703.94	46,439.88	19,664.48	26,775.40	—
Worcester	147,200.84	67,772.04	62,320.07	7,072.84	10,035.89	66,790.82	27,355.79	39,435.03	—
Danvers	118,354.42	25,869.56	35,875.27	7,813.35	5,510.69	31,979.24	16,578.77	15,360.47	40.00
Needham	97,063.12	48,156.92	50,596.14	9,211.64	10,390.62	51,413.11	20,461.31	30,951.83	—
Lexington	116,348.40	49,586.50	53,401.20	9,060.23	4,300.47	60,867.54	28,325.78	21,535.92	—
Plymouth	55,540.93	32,181.65	16,945.19	1,898.57	4,515.52	31,797.34	22,392.87	9,104.47	2,807.49
Webster	62,725.03	32,543.83	28,606.23	5,988.48	4,586.40	23,243.01	19,044.37	4,198.67	—
Clinton	32,539.36	29,136.30	80.00	612.61	2,680.45	11,808.51	9,529.06	11,551.89	817.56
Marblehead	123,124.13	42,225.84	53,191.93	11,771.51	12,934.85	58,374.39	22,603.61	35,710.05	160.00
Reading	95,806.48	46,331.37	31,498.56	10,833.47	7,123.08	38,434.22	15,160.92	23,273.30	—
Fairhaven	57,239.68	21,093.87	26,203.21	3,490.27	6,452.33	35,052.46	16,342.82	17,809.64	1,200.00
Stoughton	83,892.65	34,761.64	34,761.64	3,616.37	6,038.50	40,320.03	17,190.42	23,133.31	176.30
Andover	76,331.78	30,156.71	30,833.97	11,226.17	4,114.73	29,481.99	21,773.47	7,708.52	—
Swampscott	114,304.91	45,732.74	36,982.14	6,414.73	5,175.33	57,056.70	27,486.06	29,570.61	—
Athol	66,932.07	27,131.03	31,008.78	5,534.44	3,257.82	53,300.20	18,452.51	5,077.69	—
North Attleborough	60,063.93	24,260.77	29,801.38	3,803.98	2,737.80	29,636.97	17,179.93	12,157.09	299.95
Amesbury	62,856.73	22,693.11	31,675.74	4,938.28	3,549.60	22,661.69	13,579.66	9,082.03	—
Easthampton	61,417.32	28,194.57	25,280.62	4,145.76	3,796.37	26,162.69	9,390.73	16,771.96	—
Northbridge	19,630.10	13,424.79	13,424.79	3,037.83	2,037.18	28,146.39	16,631.71	11,514.68	—
Dartmouth	36,324.68	22,953.10	570.00	5,161.75	7,639.83	24,656.36	20,691.08	2,765.28	1,200.00
Palmer	23,088.16	16,802.16	1,330.05	3,218.98	1,736.97	11,422.80	8,663.81	2,758.99	—

THE CERTIFICATION OF TOWN NOTES.

The number of notes certified by this office during the year 1945 was 911, representing a value of \$9,561,958.24. Of the notes certified in 1945, 278 notes having a value of \$8,718,896.40 were for revenue and other temporary loans, and 633 notes having a value of \$843,061.84 were for general loans.

The number of notes certified and the amount of loans represented by them since the town note act took effect on January 1, 1911, are shown in the following table:

YEARS.	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911 . . .	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912 . . .	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913 . . .	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914 . . .	1,411	12,780,963.00	1,290	1,779,375.29	2,701	14,560,338.29
1915 . . .	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916 . . .	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917 . . .	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918 . . .	1,665	16,434,205.75	664	711,160.23	2,329	17,145,365.98
1919 . . .	1,483	16,914,825.66	912	1,682,658.12	2,395	18,597,483.78
1920 . . .	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921 . . .	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922 . . .	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923 . . .	2,047	26,393,895.80	1,946	2,580,052.00	3,993	28,973,947.80
1924 . . .	2,230	30,644,443.62	2,028	2,688,215.00	4,258	33,332,658.62
1925 . . .	2,284	32,005,695.54	2,108	2,844,251.56	4,392	34,849,947.10
1926 . . .	2,471	36,330,002.23	2,187	2,845,120.00	4,658	39,175,122.23
1927 . . .	2,455	39,279,690.00	1,788	2,281,115.00	4,243	41,560,805.00
1928 . . .	2,311	38,432,256.25	1,756	2,215,694.50	4,067	40,647,950.75
1929 . . .	2,589	41,732,798.55	1,858	2,277,221.96	4,447	44,010,020.51
1930 . . .	2,397	42,699,534.75	3,187	3,674,248.92	5,584	46,373,783.67
1931 . . .	2,120	45,266,213.04	2,662	2,992,943.70	4,782	48,259,156.74
1932 . . .	3,013	48,425,108.62	655	1,020,285.54	3,668	49,445,389.16
1933 . . .	3,578	47,355,739.75	583	2,069,363.13	4,161	49,425,102.88
1934 . . .	3,357	46,385,618.75	1,223	2,337,270.59	4,580	48,722,889.34
1935 . . .	2,292	39,492,906.25	1,525	2,470,055.30	3,817	41,962,961.55
1936 . . .	1,883	36,533,344.20	1,748	2,709,333.71	3,631	39,242,677.91
1937 . . .	1,819	34,400,320.00	1,449	2,554,516.42	3,268	36,954,836.42
1938 . . .	1,915	38,156,449.17	3,759	5,641,918.30	5,674	43,798,367.47
1939 . . .	1,960	41,922,457.45	1,967	3,225,732.40	3,927	45,148,189.85
1940 . . .	1,697	35,972,180.44	1,413	2,371,567.82	3,110	38,343,748.26
1941 . . .	1,517	32,131,894.15	1,795	2,745,351.31	3,312	34,877,245.46
1942 . . .	1,118	24,419,069.17	597	1,179,558.47	1,715	25,598,627.64
1943 . . .	705	15,491,332.27	143	528,319.07	848	16,019,651.34
1944 . . .	422	9,458,068.96	530	792,136.15	952	10,250,205.11
1945 . . .	278	8,718,896.40	633	843,061.84	911	9,561,958.24
1946 ¹ . .	230	7,179,512.00	927	963,250.00	1,157	8,142,762.00

¹ To July 1.

THE AUDITING OF ACCOUNTS AND THE INSTALLATION OF ACCOUNTING SYSTEMS.

During the year ending April 30, 1945, audits to the number of 273 were made in cities, towns, and districts, and assistance was given on request of local officials to financial and accounting officers in 22 other municipalities.

There are now 247 cities, towns, and districts in which the uniform system of accounts has been installed. The various officials of the cities and towns have frequently expressed their appreciation of the work of this Division and the efforts of this office to assist them in their accounting work and in their financial problems.

CONCLUSION.

During the incumbency of Mr. Waddell as director, the work of the office has grown so that now in addition to statistical presentations of the cost of government, the auditing of municipal accounts, the installation of standard accounting systems, and the certification of town and district notes, the office gives advice and information relative to the financial problems of cities and towns to municipal officials when requested, and makes available information regarding governmental activities to all persons interested.

Respectfully submitted,

FRANCIS X. LANG,
Director of Accounts.

STATE HOUSE, BOSTON, JULY 1, 1946.

PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 39 cities; (II) the 92 towns having a population of 5,000 or over; and (III) the 220 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

PART I. — CITIES.

This part is subdivided as follows: — (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 39 cities of the Commonwealth (pp. 4-27). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged, for purposes of comparison, according to the population of the State census of 1945, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34-42) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from these sources.

Table V (p. 43) is a tabulation of interest receipts classified to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 44) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 39 cities.

It is of interest to note that of the total revenue receipts of the 39 cities of the Commonwealth for the year covered by the report, 78.4 per cent is from general revenue sources and 21.6 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 77.3 per cent from general and 22.7 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 46-68), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting if we could calculate the net cost of the several municipal services to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department

from the amount necessary to obtain it, but under Massachusetts law departmental earnings are estimated revenue, used in the aggregate to reduce the amounts necessary to be raised by general taxation.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 68) we note that the total interest burden of the 39 cities for the year covered by the report was \$9,254,835.11, of which \$3,681,246.49, or 39.78 per cent, was interest on the general and cemetery debt; \$406,737.47, or 4.39 per cent, was interest on revenue and other temporary loans, including tax title loans from the State; \$3,488,604.26, or 37.70 per cent, was for interest on public service enterprise debt; and the remaining \$1,678,246.89, or 18.13 per cent, was for interest on account of metropolitan assessments for sewer, park, and water purposes, interest on county hospital assessments, and miscellaneous debt not specified.

(D) *Indebtedness.*

Table XI (p. 70) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 71), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 72), the debt transactions for 1943, classified according to the character of the obligation; Table XIV (p. 73) shows separately the payments to the state sinking and loan funds; and Table XV (p. 74) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but although they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed debt* (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 70) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include tax title loans, revenue loans or outstanding warrants or orders, because these debts are considered temporary, and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, tax title loans are offset by the amount of tax titles held by a municipality, and warrants or orders by cash on hand.

The table of debt transactions (p. 72) is of interest as showing the amount of debt incurred during the fiscal year 1943 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for hospital purposes. These payments represent the cancellation of a portion of the debt of a city incurred by the State and County on its account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes, but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

Payments to the state sinking and loan funds on account of metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 73). The aggregate amount thus paid for the 39 cities in 1943 was \$1,757,731.95.

Table XV (p. 74) is of interest as showing the relative use by the 39 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of metropolitan assessments and payments to the county for debt incurred for hospital purposes are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment. Payments to the State on account of tax title loans are also included.

(E) *Cash Balances.*

Table XVI (p. 76) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1943.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 80–129), are similar in form and detail to those given for the cities in Part I, the towns being arranged in groups of four, according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 130–137, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 142, 143) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.

ANALYSIS TABLES

- I. Excess or Deficiency of Revenue
 - A. Cities
 - B. Towns over 5,000 Population
 - II. Revenue Charges for Maintenance, Interest, and Debt Requirements
 - A. Cities
 - B. Towns over 5,000 Population
 - III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue
 - IV. Comparative Debt Statements
 - A. Aggregate Municipal Indebtedness — Comparisons for 1910, 1941, 1942, and 1943
 - B. Aggregate Municipal Indebtedness — General and Enterprise Debt
 - C. Net Funded or Fixed Debt and Assessed Valuation
 - V. Net Debt January 1, 1946, and Ratio of Net Debt to Valuation
 - A. Cities
 - B. Towns over 5,000 Population
 - C. Towns under 5,000 Population
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Excess or Deficiency of Revenue: Cities.

CITIES. (In order of Population, 1945)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1939	1940	1941	1942	1943	1939	1940
BOSTON . . .	\$80,973,746	\$82,407,627	\$81,986,581	\$84,764,154	\$84,898,194	\$89,818,111	\$89,651,323
WORCESTER . .	14,949,137	15,595,785	15,822,953	16,452,959	16,091,491	15,940,015	15,763,709
SPRINGFIELD .	12,952,034	13,534,431	13,569,137	14,273,575	13,780,109	12,944,139	12,755,191
FALL RIVER . .	5,565,587	6,249,501	6,367,199	6,770,374	6,801,862	6,245,781	6,850,243
CAMBRIDGE . .	8,973,131	10,044,077	10,600,482	10,919,965	10,371,307	9,589,378	10,236,573
NEW BEDFORD .	6,648,227	7,274,921	7,312,236	7,917,614	7,746,153	7,445,774	7,298,346
SOMERVILLE . .	6,590,103	7,249,639	6,539,716	6,809,197	6,810,680	7,075,083	7,014,097
LYNN	6,788,660	7,211,625	7,220,612	7,784,645	7,905,281	7,538,814	7,613,533
LOWELL	6,195,468	6,642,890	6,282,006	6,572,149	7,230,323	6,763,421	6,695,349
LAWRENCE . . .	4,817,902	5,044,904	5,053,785	5,367,738	5,248,995	5,097,834	5,153,921
QUINCY	5,682,675	5,868,908	6,090,568	6,374,588	6,432,007	5,833,467	5,792,227
NEWTON	6,219,734	6,513,420	6,416,577	6,728,370	6,495,724	6,185,834	6,028,709
MEDFORD	4,257,523	4,594,958	4,682,949	4,755,699	4,757,484	4,611,014	4,658,562
BROCKTON . . .	4,161,828	4,330,798	4,532,535	4,692,985	5,053,165	4,629,417	4,665,825
MALDEN	3,838,945	4,327,876	4,175,065	4,406,412	4,307,521	4,209,760	4,311,292
HOLYOKE	4,548,903	4,926,674	5,113,045	5,322,610	5,351,023	4,505,610	4,369,783
PITTSFIELD . .	3,103,869	3,341,004	3,405,132	3,403,579	3,254,364	3,083,698	3,047,236
EVERETT	3,561,671	3,925,919	3,944,130	4,054,652	3,785,827	3,701,231	3,814,421
HAVERHILL . . .	3,211,420	3,323,148	3,328,698	3,480,442	3,443,723	3,300,187	3,336,837
CHICOPEE	2,883,332	2,971,149	2,924,576	3,361,098	3,181,274	2,865,573	2,755,219
FITCHBURG . . .	2,915,784	3,003,662	3,018,925	3,096,931	3,161,080	2,927,925	2,905,745
WALTHAM	2,799,632	2,820,532	2,872,705	3,020,454	3,039,234	2,927,228	2,840,393
SALEM	2,669,239	2,795,160	2,921,452	3,021,997	3,025,955	2,787,661	2,879,098
CHELSEA	2,683,851	2,664,025	2,871,615	3,342,031	3,006,470	2,995,700	3,152,524
TAUNTON	2,780,544	3,021,698	3,060,420	3,284,857	3,391,449	2,756,038	2,857,930
REVERE	2,432,366	2,364,851	2,512,383	2,546,728	2,484,012	2,650,936	2,559,879
MELROSE	1,713,403	1,849,524	1,779,911	1,799,678	1,683,280	1,657,276	1,632,007
BEVERLY	1,897,008	1,956,547	2,021,418	2,101,023	2,095,880	1,983,460	1,972,212
NORTHAMPTON .	1,279,062	1,311,683	1,336,605	1,395,628	1,486,027	1,195,367	1,218,156
GLOUCESTER . .	1,807,892	1,944,675	1,984,941	2,074,031	2,172,202	1,957,799	1,981,071
LEOMINSTER . .	1,344,773	1,425,158	1,456,236	1,525,237	1,519,950	1,401,638	1,366,524
ATTLEBORO . . .	1,345,422	1,419,781	1,427,467	1,469,762	1,409,562	1,253,414	1,256,159
PEABODY	1,968,361	1,874,609	2,063,041	2,013,225	1,994,143	1,876,339	1,836,597
NORTH ADAMS . .	1,246,042	1,307,715	1,357,189	1,450,374	1,378,838	1,259,204	1,280,220
GARDNER	950,010	986,766	998,313	1,008,661	995,180	937,139	885,050
WESTFIELD . . .	1,642,097	1,700,651	1,723,777	1,852,779	1,809,214	1,513,296	1,522,798
WOBURN	1,212,189	1,229,331	1,172,600	1,405,981	1,237,668	1,143,519	1,172,991
MARLBOROUGH .	917,817	936,791	974,079	1,125,144	1,047,215	973,906	978,190
NEWBURYPORT .	898,109	921,346	976,098	1,018,639	1,022,053	937,092	965,955
39 Cities	\$230,427,997	\$240,913,759	\$241,897,157	\$252,745,965	\$250,905,919	\$246,519,078	\$247,075,895

Excess or Deficiency of Revenue: Cities — Concluded.

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (—) OF REVENUE				
1941	1942	1943	1939	1940	1941	1942	1943
\$85,087,829	\$86,125,153	\$85,621,805	—\$8,844,365	—\$7,243,696	—\$3,101,248	—\$1,360,999	—\$723,611
15,414,922	15,283,628	15,425,937	—990,878	—167,924	+408,031	+1,169,331	+665,554
12,143,582	12,358,311	12,592,270	+7,895	+779,240	+1,425,555	+1,915,264	+1,187,839
6,442,433	6,377,479	6,750,908	—680,194	—600,742	—75,234	+392,895	+50,954
10,057,912	9,873,559	9,499,808	—616,247	—192,496	+542,570	+1,046,406	+871,499
6,966,985	7,528,633	7,512,462	—797,547	—23,425	+345,251	+388,981	+233,691
6,645,674	6,587,517	6,502,963	—484,980	+235,542	—105,958	+221,680	+307,717
7,450,369	7,567,614	7,427,547	—750,154	—401,908	—229,757	+217,031	+477,734
6,586,032	6,880,052	7,114,793	—567,953	—52,459	—304,026	—307,903	+115,530
5,019,142	5,376,980	4,990,488	—279,932	—109,017	+34,643	—9,242	+258,507
5,847,732	5,849,586	5,967,848	—150,792	+76,681	+242,836	+525,002	+464,159
5,890,544	6,000,606	6,011,403	+33,900	+184,711	+526,033	+727,764	+484,321
4,454,294	4,472,885	4,238,312	—353,491	—63,604	+228,655	+262,814	+519,172
4,580,474	4,775,787	4,898,896	—467,589	—335,027	—47,939	—82,802	+154,269
4,133,052	4,103,545	4,126,873	—370,815	+16,584	+42,013	+302,867	+180,648
4,455,537	4,786,771	4,824,928	+43,293	+556,891	+657,508	+535,839	+526,095
2,868,975	2,842,599	2,863,354	+20,171	+293,768	+536,157	+560,980	+391,010
3,598,273	3,590,438	3,423,706	—139,560	+111,498	+345,857	+464,214	+362,121
3,338,583	3,392,359	3,375,189	—88,767	—13,689	—9,885	+88,083	+68,534
2,813,709	2,871,862	2,832,813	+18,259	+215,930	+110,867	+489,236	+348,461
2,832,593	2,939,986	2,890,773	—12,141	+97,917	+186,332	+156,945	+270,307
2,787,219	2,840,706	2,730,620	—127,595	—19,861	+85,486	+179,748	+308,614
2,844,471	2,875,775	2,828,675	—118,422	—83,938	+76,981	+146,222	+197,280
2,967,206	3,022,983	2,894,727	—311,849	—488,499	—95,591	+319,048	+111,743
2,838,597	2,999,334	3,038,971	+24,506	+163,768	+221,823	+285,523	+352,478
2,513,671	2,465,607	2,489,562	—218,570	—195,028	—1,288	+81,121	—5,550
1,575,895	1,549,796	1,501,194	+56,127	+217,517	+204,016	+249,882	+182,086
1,918,330	1,909,128	1,934,581	—86,452	—15,665	+103,088	+191,895	+161,299
1,236,688	1,269,585	1,353,441	+83,695	+93,527	+99,917	+126,043	+132,586
2,033,570	2,009,647	2,058,312	—149,907	—36,396	—48,629	+64,384	+113,890
1,383,378	1,384,418	1,430,368	—56,865	+58,634	+72,858	+140,819	+89,582
1,246,513	1,271,028	1,239,808	+92,008	+163,622	+180,954	+198,734	+169,754
1,911,078	1,943,278	1,901,658	+92,022	+38,012	+151,963	+69,947	+92,485
1,277,485	1,312,261	1,259,415	—13,162	+27,495	+79,704	+138,113	+119,423
874,745	875,947	890,259	+12,871	+101,716	+123,568	+132,714	+104,921
1,535,356	1,576,385	1,615,745	+128,801	+177,853	+188,421	+276,394	+193,469
1,154,625	1,284,592	1,105,975	+68,670	+56,340	+17,975	+121,389	+131,693
965,357	1,027,990	985,069	—56,089	—41,399	+8,722	+97,154	+62,146
979,548	966,671	923,292	—38,983	—44,609	—3,450	+51,968	+98,761
\$238,672,378	\$242,170,481	\$241,074,748	—\$16,091,081	—\$6,162,136	+\$3,224,779	+\$10,575,484	+\$9,831,171

TOWNS. (In order of Popu- lation, 1945)	REVENUE FOR CURRENT CHARGES				CURRENT CHARGES AGAINST REVENUE				EXCESS (+) OR DEFICIENCY (—) OF REVENUE				
	1939	1940	1941	1942	1939	1940	1941	1942	1939	1940	1941	1942	
Brockton	\$5,138,483	\$5,161,745	\$4,925,078	\$5,169,082	\$4,707,051	\$4,706,344	\$4,723,702	\$4,431,313	\$4,439,341	\$4,400,560	+\$439,439	+\$729,691	+\$306,491
Dorchester	2,690,133	2,792,312	2,718,227	2,767,437	2,625,044	2,608,926	2,494,714	2,318,940	2,311,782	2,312,422	+181,207	+297,508	+455,655
Dorchester	2,690,133	2,792,312	2,718,227	2,767,437	2,625,044	2,608,926	2,494,714	2,318,940	2,311,782	2,312,422	+181,207	+297,508	+455,655
Watertown	2,184,572	2,550,654	2,546,289	2,750,359	2,537,305	2,534,330	2,454,959	2,354,305	2,355,509	2,374,509	+65,844	+94,665	+200,306
Belmont	2,184,572	2,550,654	2,546,289	2,750,359	2,537,305	2,534,330	2,454,959	2,354,305	2,355,509	2,374,509	+65,844	+94,665	+200,306
Weymouth	1,737,202	1,770,480	1,903,151	1,938,787	1,938,787	1,907,227	1,640,989	1,624,535	1,666,176	1,687,727	+129,975	+129,491	+339,143
Framingham	1,664,276	1,662,233	1,728,432	1,853,238	1,799,237	1,614,466	1,611,085	1,635,535	1,647,197	1,637,800	+40,810	+51,198	+206,041
Methuen	1,191,949	1,180,957	1,280,057	1,243,808	1,267,163	1,091,248	1,102,636	1,060,412	1,137,666	1,160,239	+13,701	+49,656	+111,142
Milton	1,462,039	1,434,175	1,516,041	1,488,799	1,459,232	1,366,512	1,381,337	1,333,732	1,352,734	1,412,827	+95,527	+101,883	+160,990
Braintree	1,704,616	1,776,203	1,799,004	1,796,192	1,783,705	1,443,539	1,488,921	1,410,233	1,452,891	1,443,711	+256,607	+287,282	+366,301
West Springfield	1,132,981	1,173,333	1,183,659	1,220,352	1,184,701	1,050,760	1,034,027	1,005,437	1,001,393	1,011,393	+82,217	+139,306	+214,949
West Springfield	1,132,981	1,173,333	1,183,659	1,220,352	1,184,701	1,050,760	1,034,027	1,005,437	1,001,393	1,011,393	+82,217	+139,306	+214,949
Worcester	981,813	1,015,200	1,030,347	1,003,642	1,008,799	965,550	923,977	885,428	881,026	890,377	+16,263	+91,223	+122,616
Worcester	981,813	1,015,200	1,030,347	1,003,642	1,008,799	965,550	923,977	885,428	881,026	890,377	+16,263	+91,223	+122,616
Wakefield	1,395,400	1,418,178	1,461,790	1,473,100	1,444,499	1,267,061	1,255,848	1,274,295	1,250,019	1,235,403	+128,433	+187,627	+262,976
Wellesley	1,619,629	1,673,004	1,689,863	1,731,722	1,662,884	1,555,206	1,387,418	1,391,256	1,468,746	1,417,915	+42,758	+95,000	+180,303
Southbridge	705,168	773,887	811,930	870,595	814,063	662,410	678,797	685,882	696,292	703,762	+42,758	+95,000	+180,303
Greenfield	1,013,531	1,084,368	1,115,424	1,229,081	1,146,400	983,392	977,210	970,432	991,185	972,720	+20,139	+107,158	+237,896
Saugus	831,552	897,634	923,317	953,125	949,926	881,515	886,061	852,516	839,896	869,158	+49,903	+51,553	+93,229
Dedham	1,124,158	1,133,574	1,096,600	1,067,419	1,082,546	1,076,732	1,074,435	993,667	968,986	968,986	+47,426	+98,139	+141,345
Norwood	1,343,158	1,434,273											

Chelmsford	386,197	431,992	450,317	437,649	353,001	378,557	374,853	398,201	386,524	+13,533	+72,640	+47,049	+52,116	+51,125
Barnstable	787,486	819,576	820,381	840,862	733,057	714,598	696,812	704,523	720,205	+54,429	+122,764	+122,764	+116,358	+120,657
Bridgewater	369,987	386,504	401,346	374,077	348,450	359,486	337,016	330,201	330,201	+30,826	+10,501	+54,538	+43,876	+43,876
Rockland	479,245	517,245	540,827	579,685	457,744	503,977	473,026	492,086	480,376	+21,500	+10,481	+40,348	+48,741	+93,109
Billerica	463,480	573,264	510,396	513,444	443,207	444,920	446,312	443,320	443,320	+20,273	+128,335	+63,186	+69,526	+70,124
Randolph	431,629	487,275	499,214	494,802	432,195	463,136	433,800	440,870	440,870	+1,582	+33,406	+56,360	+53,924	+53,924
Agawam	443,804	432,684	477,706	466,060	410,009	384,290	358,252	379,243	379,243	+33,794	+48,394	+106,300	+110,920	+89,817
Walpole	580,110	615,852	609,039	633,808	547,753	544,370	528,579	556,335	556,335	+12,357	+71,482	+110,460	+114,153	+95,171
Concord	690,594	724,813	731,630	727,688	645,112	641,202	651,458	662,667	630,535	+45,412	+70,293	+73,355	+68,963	+97,153
Whitman	431,839	528,575	532,761	532,761	431,684	450,804	454,441	432,532	453,966	+30,155	+65,754	+96,043	+78,795	+78,795
Hudson	603,110	720,708	789,065	811,579	560,105	588,764	590,992	646,187	695,515	+103,005	+125,925	+127,776	+142,878	+116,064
Ludlow	462,915	498,855	498,327	447,921	456,792	428,189	419,115	401,217	338,353	+9,427	+34,326	+50,740	+92,110	+59,568
Grafton	328,211	350,706	379,370	356,002	312,227	317,791	315,584	331,149	329,506	+15,984	+32,915	+42,428	+48,221	+27,096
North Andover	422,747	453,036	476,556	472,446	408,327	421,827	416,721	416,721	440,399	+14,400	+31,209	+61,729	+66,894	+32,047
Auburn	321,147	343,538	359,076	340,961	315,446	303,732	301,610	316,866	303,116	+5,701	+39,806	+102,474	+122,430	+37,545
Falmouth	651,741	722,501	798,003	790,019	649,554	660,835	660,498	679,565	650,790	+1,887	+91,606	+102,477	+118,438	+181,229
Millbury	399,871	393,341	395,294	375,153	347,081	349,608	333,730	327,109	341,244	+4,364	+43,203	+56,602	+68,185	+33,909
Montague	454,906	487,414	499,368	499,902	472,148	483,803	432,432	445,887	474,952	+12,758	+34,450	+54,982	+63,681	+25,040
Ware	372,199	402,884	432,012	403,425	358,950	361,339	349,971	349,712	345,512	+13,249	+21,515	+52,913	+82,300	+77,427
Franklin	387,968	419,241	438,885	469,128	412,967	408,943	394,000	395,720	391,701	+24,999	+10,298	+64,885	+69,199	+77,427
Wareham	445,569	500,914	520,765	523,680	450,969	458,505	460,415	465,480	446,074	+5,400	+42,400	+45,324	+55,285	+77,556
Draught	335,564	365,803	384,832	367,839	310,250	332,433	316,245	314,421	319,964	+15,314	+32,370	+77,069	+70,411	+47,875
South Hadley	489,230	510,264	506,554	512,177	412,833	414,161	415,932	410,607	434,010	+12,073	+73,009	+94,562	+96,947	+77,267
Amherst	371,446	406,286	404,495	501,125	356,831	370,223	379,198	410,425	423,923	+14,615	+36,063	+62,789	+92,070	+77,202
Maynard	404,375	375,094	391,288	362,448	337,770	341,986	322,789	327,211	307,281	+38,196	+62,389	+62,305	+64,077	+55,107
Mansfield	405,402	544,984	673,381	656,081	476,518	501,176	538,667	588,117	564,145	+18,974	+43,808	+71,477	+87,264	+91,886
Somerset	439,310	440,081	451,627	463,032	395,342	392,676	377,041	369,375	393,527	+25,782	+46,634	+62,990	+82,252	+60,505
Spencer	360,584	348,522	356,152	357,240	318,356	328,189	292,022	297,408	297,503	+11,631	+2,695	+56,500	+58,744	+59,737
Canton	446,105	456,714	490,208	475,893	435,889	447,199	416,071	416,009	402,100	+10,216	+9,515	+74,137	+73,305	+73,793
Westborough	293,895	293,037	301,826	291,645	254,049	290,204	264,812	249,162	257,268	+20,346	+27,832	+26,908	+34,377	+34,377
Uxbridge	337,414	403,900	426,272	379,942	304,826	317,200	317,881	329,074	320,727	+32,588	+37,432	+37,198	+39,215	+39,215
Ipswich	493,919	544,631	583,662	584,044	468,752	455,024	423,152	450,955	450,021	+30,809	+28,895	+121,485	+132,027	+132,027
Winchendon	399,141	420,472	408,261	397,084	410,310	412,681	347,238	354,368	362,226	+11,169	+7,791	+61,023	+57,893	+34,858
Foxborough	333,564	347,063	345,117	326,348	306,182	307,514	293,629	278,899	269,625	+3,172	+30,995	+53,434	+74,218	+56,723
Longmeadow	432,482	434,918	470,783	490,266	370,742	386,097	392,737	383,139	374,187	+51,740	+48,521	+74,856	+111,561	+106,079
Abington	393,564	426,134	408,536	423,922	346,731	368,881	361,243	362,288	366,143	+5,985	+24,683	+58,891	+46,244	+63,779
Great Barrington	327,114	386,175	406,798	393,374	353,134	357,524	350,714	366,470	366,006	+18,980	+28,651	+76,574	+40,328	+26,768
Tewksbury	200,033	223,127	239,536	238,813	193,024	197,424	190,685	201,837	203,048	+7,009	+93,043	+42,042	+37,600	+36,765
Orange	337,054	352,650	367,303	372,556	323,904	322,888	304,602	301,339	307,255	+13,150	+29,782	+62,701	+67,801	+67,801
Easton	308,662	306,634	304,263	292,405	279,554	281,966	269,711	278,469	271,953	+29,108	+24,668	+26,769	+25,994	+20,512
Monson	241,127	257,880	269,808	269,975	234,382	235,678	229,961	224,550	217,316	+6,745	+22,222	+39,847	+52,659	+62,659
Swansea ¹	—	—	—	260,508	—	—	—	—	240,023	—	—	—	+20,485	+20,485
Weston ¹	—	—	—	319,467	—	—	—	—	278,399	—	—	—	+41,068	+41,068
Seekonk ¹	—	—	—	200,321	—	—	—	—	173,620	—	—	—	+26,701	+26,701
Leicester ¹	—	—	—	298,976	—	—	—	—	238,715	—	—	—	+30,261	+30,261
Wrentham ¹	—	—	—	176,670	—	—	—	—	152,871	—	—	—	+29,799	+29,799
Oxford ¹	—	—	—	273,691	—	—	—	—	220,093	—	—	—	+53,598	+53,598
92 Towns	\$67,242,531	\$70,499,299	\$71,928,914	\$75,026,732	\$74,416,030	\$63,391,356	\$60,660,640	\$62,619,724	\$63,590,750	\$65,060,999	+ \$3,851,175	+ \$6,438,659	+ \$9,399,190	+ \$11,435,982
+ \$9,395,982														

¹ Included in 1943 for the first time in the towns over 5,000 population.

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

	CITIES. (In order of Population, 1945)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
BOSTON	.	\$85,621,804.60	\$67,577,259.85	\$6,048,794.92	\$11,995,809.83	78.9	7.1	14.0
WORCESTER	.	15,425,936.66	13,244,267.76	170,645.50	2,011,023.40	85.9	1.1	13.0
SPRINGFIELD	.	12,592,270.46	10,879,631.51	407,629.48	1,305,009.47	86.4	3.2	10.4
FALL RIVER	.	6,750,908.41	5,823,085.40	118,418.54	809,404.47	86.3	1.7	12.0
CAMBRIDGE	.	9,499,808.41	7,934,022.93	267,621.13	1,298,164.35	83.5	2.8	13.7
NEW BEDFORD	.	7,512,461.88	6,202,267.47	171,683.78	1,138,510.63	82.6	2.3	15.1
SOMERVILLE	.	6,502,962.65	5,231,734.74	215,203.73	1,056,024.18	80.5	3.3	16.2
LYNN	.	7,427,546.52	6,231,103.44	153,475.34	1,042,967.74	83.9	2.1	14.0
LOWELL	.	7,114,793.20	5,973,769.87	126,090.55	1,014,932.78	83.9	1.8	14.3
LAWRENCE	.	4,990,487.61	4,491,456.67	69,023.31	430,007.63	90.0	1.4	8.6
QUINCY	.	5,967,847.66	4,984,943.33	150,966.87	831,907.45	83.5	2.5	14.0
NEWTON	.	6,011,403.06	5,196,691.12	165,378.95	649,332.99	86.4	2.8	10.8
NORFOLK	.	4,233,312.25	3,467,632.61	137,331.03	633,348.61	81.8	3.2	15.0
BROCKTON	.	4,898,895.03	4,116,224.96	69,871.07	712,800.00	84.0	1.4	14.6
NALDEN	.	4,120,872.73	3,375,365.70	136,436.43	615,130.60	81.8	3.3	14.9
HOLYOKE	.	4,823,927.48	3,477,687.61	144,107.09	303,133.08	92.8	0.9	6.3
PITTSFIELD	.	2,863,354.17	2,638,428.34	28,925.83	196,000.00	92.1	1.0	6.9
EVERETT	.	3,423,706.36	2,933,473.73	104,217.30	388,785.43	85.8	3.0	11.2
HAVERHILL	.	3,373,188.66	3,009,352.06	37,317.00	328,519.00	89.2	1.0	9.7
CHICOPEE	.	2,832,813.27	2,539,919.53	28,662.70	264,231.04	89.7	1.2	9.3
FITCHBURG	.	2,890,773.38	2,362,296.84	33,202.54	393,200.00	88.6	1.9	10.2
WALTHAM	.	2,730,619.71	2,269,201.69	63,584.03	397,833.39	83.1	4.1	14.6
SALEM	.	2,828,675.43	2,584,954.35	28,121.08	215,000.00	91.4	1.0	7.6
CHELSEA	.	2,894,726.77	2,470,150.55	118,103.95	306,472.27	85.3	4.1	10.6
TAUNTON	.	3,033,971.12	2,713,334.33	28,003.48	297,633.31	89.3	0.9	9.8
REVERE	.	2,489,561.87	2,057,326.53	75,439.78	356,795.56	82.7	3.0	14.3
MELROSE	.	1,501,193.95	1,346,291.55	35,879.58	119,022.82	89.7	2.4	7.9
BEVERLY	.	1,934,581.13	1,738,020.77	14,709.90	181,850.46	89.8	0.8	9.4
NORTHAMPTON	.	1,353,441.37	1,301,927.27	10,547.58	40,966.52	96.2	0.8	3.0
GLOUCESTER	.	2,058,312.15	1,694,835.98	47,548.63	315,927.54	82.3	2.3	15.4
LEOMINSTER	.	1,430,367.72	1,256,102.89	30,064.83	144,200.00	87.8	2.1	10.1
ATTLEBORO	.	1,239,808.50	1,170,558.08	6,750.42	62,500.00	94.4	0.6	5.0
PEABODY	.	1,901,658.17	1,681,782.37	19,114.03	200,761.77	88.4	1.0	10.6
NORTH ADAMS	.	1,259,414.98	1,148,842.04	12,172.94	98,400.00	91.2	1.0	7.8
GARDNER	.	890,258.54	864,827.44	6,930.69	18,500.41	97.1	0.8	2.1
WESTFIELD	.	1,613,745.24	1,493,968.99	13,776.25	108,000.00	92.5	0.8	6.7
WOBURN	.	1,103,974.71	897,228.45	27,338.12	181,408.14	81.1	2.5	16.4
MARLBOROUGH	.	985,068.92	835,190.89	15,084.37	134,793.66	84.8	1.5	13.7
NEWBURYPORT	.	923,292.25	818,412.36	14,587.86	90,292.03	88.6	1.6	9.8
39 Cities	.	\$241,074,748.28	\$201,235,712.00	\$9,254,835.11	\$30,584,201.17	83.5	3.8	12.7

TOWNS. (In order of Population, 1945)	TOTALS			PERCENTAGES		
	Maintenance	Interest	Debt Requirements	Maintenance	Interest	Debt Requirements
Brookline	\$4,400,559.87	\$104,085.96	\$318,872.38	90.4	2.4	7.2
Arlington	2,312,422.30	45,636.26	108,968.47	93.3	2.0	4.7
Watertown	2,374,509.36	55,280.28	222,444.75	88.3	2.3	9.4
Belmont	2,068,784.33	39,030.16	214,512.69	87.7	1.9	10.4
Weymouth	1,687,726.56	19,411.42	182,900.45	93.7	1.1	5.2
Framingham	1,637,924.69	25,064.24	183,808.84	93.7	1.5	13.2
Methuen	1,058,121.05	11,318.18	98,808.01	87.3	1.8	10.9
Andover	1,136,289.35	21,318.18	98,808.01	90.7	1.4	8.3
Milton	1,412,827.23	44,506.31	161,317.46	85.4	3.2	11.4
Braintree	1,443,710.56	22,904.35	68,651.95	93.7	1.6	4.7
West Springfield	1,017,392.12	13,172.85	73,000.00	91.5	1.3	7.2
Winthrop	899,377.05	19,905.99	36,639.79	93.7	2.2	4.1
Wakefield	1,235,462.55	10,848.28	72,473.22	93.2	0.9	5.9
Wellesley	1,417,914.77	24,856.36	134,637.81	88.7	1.8	9.5
Southbridge	703,761.88	5,236.72	28,300.00	95.2	0.8	4.0
Greenfield	972,720.09	2,467.69	14,000.00	98.3	0.3	1.4
Saugus	869,158.19	18,432.73	74,029.16	89.4	2.1	8.5
Dedham	908,985.92	5,470.87	4,508.82	99.0	0.5	0.5
Norwood	1,419,884.85	16,773.71	136,367.65	89.2	1.2	9.6
Norfolk	721,369.43	10,451.29	46,036.21	92.7	1.4	5.9
Natick	1,051,278.84	9,785.58	51,150.00	94.2	0.9	4.9
Winchester	989,753.16	15,701.77	77,272.62	90.6	1.6	9.0
Danvers	891,078.63	10,884.68	52,000.00	93.0	1.2	5.8
Needham	936,342.17	15,831.73	74,873.11	90.3	1.7	8.0
Lexington	797,439.33	17,888.72	66,044.29	89.5	2.2	8.3
Plymouth	995,839.55	3,515.89	30,500.00	96.6	0.3	3.1
Webster	557,666.39	3,259.33	18,955.81	96.2	0.5	3.3
Clinton	682,641.35	4,033.98	26,827.63	95.5	0.6	3.9
Adams	529,081.83	4,645.87	23,500.00	95.0	0.8	4.2
Marblehead	557,227.70	15,621.53	63,000.00	92.6	1.5	5.9
Reading	1,056,937.41	8,096.92	82,897.95	92.6	0.7	6.7
Fairhaven	554,781.90	5,602.76	50,591.09	89.9	1.0	9.1
Stoneham	703,415.54	13,141.59	63,202.17	89.1	1.9	9.0
Andover	618,441.29	7,754.85	37,000.00	93.1	1.2	5.7
Swampscott	844,526.09	24,682.10	54,558.32	90.6	2.9	6.5
Athol	605,023.19	4,872.74	26,600.00	94.8	0.8	4.4
North Attleborough	620,303.24	1,517.80	15,500.00	100.0		
Amesbury	612,794.87	2,081.94	19,000.00	97.2	0.3	2.5
Easthampton	495,212.39	8,923.37	41,000.00	95.8	0.4	3.8
Northbridge	424,198.80	5,301.61	21,000.00	88.2	2.1	9.7
Dartmouth	357,683.55	3,861.28	9,000.00	94.5	1.1	4.4
Palmer	608,366.00	3,601.35	8,415.50	97.3	0.2	2.5
Hingham	637,272.75	6,000.00	6,000.00	99.0	0.4	1.3
Middleborough	535,375.88	3,187.33	25,000.00	99.0	0.1	0.9
Shrewsbury	464,008.28	4,428.14	21,346.80	94.6	0.6	4.8
Stoughton	386,523.96	1,167.10	12,000.00	94.4	1.0	4.6
Chelmsford				96.6	0.3	3.1

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population
 — Concluded.

	TOWNS. (In order of Population, 1945)	TOTALS			PERCENTAGES		
		Maintenance	Interest	Debt Requirements	Maintenance	Interest	Debt Requirements
Barnstable	.	\$720,205.19	\$700,238.07	\$17,500.00	97.2	0.4	2.4
Bridgewater	.	330,200.96	322,787.26	19,000.00	91.7	2.5	5.8
Rockland	.	480,576.20	444,315.01	32,500.00	92.4	0.8	6.8
Billerica	.	443,319.57	440,183.29	2,000.00	99.3	0.3	0.4
Randolph	.	440,877.82	410,282.75	26,517.51	93.1	0.9	6.0
Agawam	.	376,242.77	344,115.36	29,500.00	91.5	0.7	7.8
Walpole	.	538,726.66	515,677.21	16,493.40	95.7	1.2	3.1
Concord	.	630,535.41	575,073.76	46,700.00	91.2	1.4	7.4
Whitman	.	453,966.24	443,587.08	9,000.00	97.7	0.3	2.0
Hudson	.	695,515.43	635,930.27	55,133.33	91.4	0.7	7.9
Ludlow	.	388,353.17	357,864.14	26,000.00	92.1	1.2	6.7
Grafton	.	329,506.00	321,051.19	7,500.00	97.4	0.3	2.3
North Andover	.	440,399.00	430,364.56	8,160.48	97.7	0.4	1.9
Andover	.	303,416.39	281,855.34	17,000.00	92.9	1.5	5.6
Falmouth	.	630,789.77	628,901.46	19,500.00	96.6	0.4	3.0
Millbury	.	341,244.02	325,955.46	13,648.06	95.5	0.5	4.0
Montague	.	474,951.75	456,817.17	15,000.00	96.2	0.7	3.1
Ware	.	345,512.40	319,874.90	24,000.00	92.6	0.5	6.9
Franklin	.	391,700.60	350,403.78	30,500.00	91.7	0.5	7.8
Wareham	.	446,074.10	434,960.37	11,113.73	97.5	0.3	2.2
Draught	.	319,964.46	307,070.75	12,000.00	96.0	0.3	3.7
South Hadley	.	434,963.64	415,113.64	16,000.00	95.4	0.9	3.7
Amherst	.	423,922.54	382,986.29	36,000.00	99.3	2.6	7.1
Maynard	.	307,280.55	284,177.63	18,000.00	92.5	1.7	5.8
Mansfield	.	504,144.50	548,458.53	5,655.97	97.2	1.0	1.8
Somerset	.	383,526.99	348,666.99	32,750.00	88.6	3.1	8.3
Spencer	.	297,503.06	278,620.41	15,000.00	93.7	1.3	5.0
Canton	.	402,100.17	386,507.19	13,057.91	96.1	0.6	3.3
Westborough	.	257,268.16	254,917.26	1,800.00	99.1	0.2	0.7
Uxbridge	.	320,726.57	302,075.66	15,500.00	94.2	1.0	4.8
Ipswich	.	459,020.78	429,421.83	26,400.00	93.6	0.7	5.7
Winchendon	.	362,225.79	337,942.78	19,000.00	93.3	1.5	5.2
Foxborough	.	269,625.28	264,301.33	5,000.00	98.0	0.1	1.9
Longmeadow	.	374,187.46	343,679.96	27,000.00	91.9	0.9	7.2
Abington	.	366,142.89	327,210.65	33,456.95	89.4	1.5	9.1
Great Barrington	.	203,048.50	196,070.31	7,000.00	97.8	0.3	1.9
Tewksbury	.	307,255.05	280,742.20	6,000.00	96.6	0.5	2.9
Orange	.	271,316.11	259,742.17	1,772.85	91.4	0.6	8.0
Easton	.	217,953.42	213,754.11	9,500.00	95.5	1.0	3.5
Monson	.	240,022.72	229,436.94	3,000.00	98.4	0.2	1.4
Swansea	.	278,399.07	242,428.68	9,000.00	95.6	0.7	3.7
Wilmington	.	173,619.90	166,724.90	27,106.45	87.1	3.2	9.7
Seekonk	.	238,715.10	217,434.77	5,500.00	96.0	1.2	3.2
Leicester	.	152,871.45	148,884.45	18,513.03	91.1	0.8	7.7
Wrentham	.	220,092.88	212,414.10	3,000.00	97.4	0.6	2.0
Oxford	.			6,400.00	96.5	0.6	2.9
92 Towns	.	\$65,060,908.63	\$60,330,810.98	\$3,880,567.07	92.7	1.3	6.0

CITIES,
(In order of Popula-
tion, 1945)

City.	In order of Population, 1945)			Percent- age of Increase or Decrease
	1939	1943	1949	
Boston	\$1,550,865,713	\$1,467,486,156	\$83,379,557	-5.4
Worcester	277,133,923	275,580,450	1,553,473	0.6
Springfield	259,343,930	259,343,930	1,553,473	0.6
Fall River	96,118,079	99,759,370	3,640,191	+3.8
Cambridge	176,563,471	173,208,938	3,354,532	-1.9
New Bedford	105,651,547	103,338,548	2,312,999	-2.2
Sonerville	117,893,131	116,189,612	1,703,519	-1.4
LYNN	135,254,080	136,375,240	1,110,160	+0.8
Lowell	98,627,684	95,667,320	2,960,364	-3.0
Lawrence	90,070,190	86,120,960	3,949,230	-4.3
Quincy	120,227,008	134,227,982	14,000,974	+11.6
Newton	174,122,042	173,626,856	495,814	-0.3
Medford	81,868,009	80,738,697	1,129,312	-1.3
Brockton	75,035,696	73,615,334	1,420,362	-1.9
Malden	71,133,536	70,645,103	488,433	-0.7
Holyoke	75,240,647	73,698,998	1,541,649	-2.0
Pittsfield	61,638,352	62,205,312	566,960	+0.9
Everett	76,172,400	76,172,400	0	0.0
Haverhill	52,382,621	50,926,689	1,455,932	-2.8
Chicopee	39,655,657	39,739,402	83,745	+0.2
Fitchburg	51,312,576	50,736,736	575,840	-1.1
Waltham	58,887,941	58,887,941	0	0.0
Salem	56,007,403	55,575,052	432,351	-0.8
Chelsea	32,973,135	32,499,417	473,718	-1.4
Taunton	41,943,560	40,538,926	1,404,634	-3.3
Melrose	40,308,569	40,577,161	268,592	+0.7
Revere	42,409,581	42,409,581	0	0.0
Beverly	26,385,479	26,466,601	81,122	+0.3
Northampton	40,419,525	38,581,990	1,837,535	-4.6
Gloster	22,732,641	22,732,641	0	0.0
Attleboro	25,473,064	25,632,220	159,156	+0.6
Peabody	22,012,694	21,669,543	343,151	-1.6
North Adams	22,012,932	21,286,972	725,960	-3.3
Gardner	21,802,913	21,795,834	7,079	-0.03
Ware	20,194,701	20,617,709	423,008	+2.1
Westfield	21,443,442	20,945,250	498,192	-2.3
Woburn	15,923,998	15,638,280	285,708	-1.8
Woburn	12,997,200	12,801,823	195,377	-1.5
Newburyport				
39 Cities	\$4,367,151,634	\$4,257,398,791	\$109,752,843	-2.5

1 Increase less than one-tenth of one per cent.
2 Decrease less than one-tenth of one per cent.

*Aggregate Municipal Indebtedness — Comparisons for 1910, 1941, 1942 and 1943.
All Municipalities.*

CLASSIFICATION.	1910	1941	1942	1943
General debt	\$172,449,046	\$187,246,219	\$169,500,897	\$143,901,632
Public service enterprise debt	66,118,553	102,508,576	99,994,752	96,308,986
Total gross funded or fixed debt	\$238,567,599	\$289,754,795	\$269,495,649	\$240,210,618
Sinking funds deducted	70,021,484	27,877,169	27,396,740	26,771,621
Net funded or fixed debt	\$168,546,115	\$261,877,626	\$242,098,909	\$213,438,997
To which may be added:—				
Tax title loans	—	12,451,351	8,984,290	6,343,308
Revenue and other temporary loans	9,139,691	50,201,127	39,725,899	27,781,750
TOTALS	\$177,685,806	\$324,530,104	\$290,809,098	\$247,564,055

Cities.

General debt	\$156,308,327	\$165,017,097	\$150,760,520	\$128,509,795
Public service enterprise debt	50,965,550	93,811,525	91,770,731	88,946,200
Total gross funded or fixed debt	\$207,273,877	\$258,828,622	\$242,531,251	\$217,455,995
Sinking funds deducted	66,843,242	27,853,441	27,372,755	26,757,477
Net funded or fixed debt	\$140,430,635	\$230,975,181	\$215,158,496	\$190,698,518
To which may be added:—				
Tax title loans	—	11,844,057	8,534,687	6,032,759
Revenue and other temporary loans	6,491,302	39,847,949	34,210,648	25,090,784
TOTALS	\$146,921,937	\$282,667,187	\$257,903,831	\$221,822,061

Towns Over 5,000 Population.

General debt	\$12,872,337	\$17,215,897	\$14,430,317	\$11,989,277
Public service enterprise debt	12,071,146	4,725,561	4,250,726	3,882,676
Total gross funded or fixed debt	\$24,943,483	\$21,941,458	\$18,681,043	\$15,871,953
Sinking funds deducted	2,646,536	23,728	23,985	14,144
Net funded or fixed debt	\$22,296,947	\$21,917,730	\$18,657,058	\$15,857,809
To which may be added:—				
Tax title loans	—	517,499	392,211	281,607
Revenue and other temporary loans	1,873,512	7,620,277	3,697,690	1,958,525
TOTALS	\$24,170,459	\$30,055,506	\$22,746,959	\$18,097,941

Towns Under 5,000 Population.

General debt	\$3,268,382	\$5,013,225	\$4,310,060	\$3,402,560
Public service enterprise debt	3,081,857	3,971,490	3,973,295	3,480,110
Total gross funded or fixed debt	\$6,350,239	\$8,984,715	\$8,283,355	\$6,882,670
Sinking funds deducted	531,706	—	—	—
Net funded or fixed debt	\$5,818,533	\$8,984,715	\$8,283,355	\$6,882,670
To which may be added:—				
Tax title loans	—	89,795	57,392	28,942
Revenue and other temporary loans	774,877	2,732,901	1,817,561	732,441
TOTALS	\$6,593,410	\$11,807,411	\$10,158,308	\$7,644,053

Aggregate Municipal Indebtedness — General and Enterprise Debt.

All Municipalities.

YEARS	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1911	173,838,152	52,498,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
1912	176,135,221	53,506,681	122,628,540	2.89	69,978,330	18,116,489	51,861,841	1.22
1913	181,411,912	52,350,312	129,061,600	2.89	72,856,892	18,169,479	54,687,413	1.22
1914	186,690,616	54,261,223	132,429,393	2.85	75,726,130	18,494,320	57,231,810	1.23
1915	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
1916	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
1917	188,483,122	54,156,242	134,326,880	2.96	79,615,838	19,459,623	60,156,215	1.32
1918	182,047,753	55,097,341	126,950,412	2.68	78,115,808	19,442,973	58,672,835	1.24
1919	184,933,644	54,239,272	130,694,372	2.67	77,399,797	19,881,379	57,518,418	1.17
1920	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1921	197,487,313	53,505,982	143,981,331	2.60	76,735,319	18,974,843	57,760,476	1.04
1922	208,023,650	51,067,781	156,955,869	2.75	75,277,532	17,260,376	58,017,156	1.01
1923	219,597,010	49,028,697	170,568,313	2.86	76,565,722	17,167,065	59,398,657	0.99
1924	233,067,625	47,722,840	185,344,785	2.94	77,748,210	16,396,618	61,351,592	0.97
1925	240,108,055	46,600,874	193,507,181	2.92	81,179,657	16,059,060	65,120,597	0.98
1926	246,295,943	45,817,796	200,478,147	2.90	85,649,359	16,066,021	69,583,338	1.01
1927	246,536,915	43,606,930	202,929,985	2.86	91,233,823	15,132,214	76,101,609	1.07
1928	246,151,623	41,682,711	204,468,912	2.85	92,511,158	15,029,824	77,481,334	1.08
1929	243,407,506	37,333,964	206,073,542	2.75	92,577,572	14,519,312	78,058,260	1.04
1930	252,066,060	35,267,595	216,798,465	2.87	99,513,493	14,601,851	84,911,642	1.12
1931	255,488,325	32,701,685	222,786,640	2.99	108,929,703	15,065,720	93,863,983	1.26
1932	243,062,855	29,277,765	213,785,090	2.97	112,967,093	14,859,793	98,107,300	1.36
1933	239,258,131	26,898,774	212,359,357	3.07	114,160,911	15,229,581	98,931,330	1.43
1934	228,867,674	25,911,284	202,956,390	3.00	114,842,272	15,408,101	99,434,171	1.47
1935	223,139,865	22,283,797	200,856,068	3.00	112,697,546	14,860,927	97,836,619	1.46
1936	216,145,220	18,357,791	197,787,429	2.98	109,510,875	13,474,863	96,036,012	1.45
1937	204,021,195	15,928,684	188,092,511	2.90	106,912,755	13,113,324	93,799,431	1.44
1938	215,749,767	14,600,287	201,149,480	3.12	106,173,301	13,950,866	92,222,435	1.43
1939	209,087,506	12,067,070	197,020,436	3.08	104,596,635	14,991,101	89,605,534	1.40
1940	198,741,991	11,153,957	187,588,034	2.94	103,007,984	16,143,184	86,864,800	1.36
1941	187,246,219	10,932,516	176,313,703	2.75	102,508,576	16,944,653	85,563,923	1.34
1942	169,500,897	10,026,752	159,474,140	2.49	99,994,752	17,369,983	82,624,769	1.29
1943	143,901,632	9,318,422	134,583,210	2.13	96,308,986	17,453,199	78,855,787	1.25

Cities

1910	\$156,308,327	\$51,281,353	\$105,026,974	3.66	\$50,965,550	\$15,561,889	\$35,403,661	1.23
1911	157,687,149	51,497,708	106,189,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912	159,356,669	52,402,407	106,954,262	3.43	55,393,100	15,733,375	39,659,725	1.27
1913	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,692	42,444,458	1.31
1914	168,762,180	53,105,621	115,656,559	3.45	61,756,450	16,421,523	45,334,927	1.35
1915	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,347	49,770,253	1.43
1916	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,756,911	50,207,789	1.38
1917	171,888,289	53,273,394	118,614,895	3.47	68,397,575	17,716,195	50,681,380	1.48
1918	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,233	49,154,432	1.33
1920	170,962,715	53,734,395	117,228,320	2.91	66,195,560	17,243,534	48,952,026	1.22
1921	177,436,051	52,647,401	124,788,650	3.00	67,309,543	17,182,157	50,127,386	1.21
1922	183,896,520	50,260,282	133,636,238	3.12	65,966,710	15,534,378	50,432,332	1.18
1923	192,411,873	48,243,753	144,168,120	3.22	67,609,350	15,512,001	52,097,349	1.16
1924	199,875,880	46,951,116	152,924,764	3.26	68,727,700	15,080,145	53,647,555	1.14
1925	205,542,324	45,830,929	159,711,395	3.24	71,067,175	14,936,237	56,130,938	1.14
1926	209,109,359	45,091,379	164,017,980	3.22	75,133,725	15,006,937	60,126,788	1.18
1927	207,419,016	42,874,311	164,544,705	3.17	79,722,125	14,201,387	65,520,738	1.26
1928	206,791,356	41,099,544	165,691,812	3.18	81,461,000	14,451,075	67,009,925	1.28
1929	202,575,636	36,819,904	165,755,732	3.07	82,072,650	14,083,741	67,988,909	1.26
1930	210,003,816	34,950,291	175,053,525	3.23	88,171,100	14,291,408	73,879,692	1.36
1931	212,895,806	32,411,378	180,484,428	3.41	96,153,650	14,763,138	81,390,512	1.54
1932	204,076,099	29,047,054	175,029,045	3.44	101,028,100	14,565,755	86,462,345	1.70
1933	203,619,545	26,699,162	176,920,383	3.65	103,356,100	15,065,888	88,290,212	1.82
1934	194,780,923	25,704,258	169,076,667	3.59	104,118,350	15,291,868	88,826,482	1.89
1935	190,877,205	22,066,936	168,810,269	3.63	102,405,100	14,786,087	87,619,013	1.89
1936	185,285,600	18,236,991	167,048,609	3.64	99,664,850	13,400,909	86,263,941	1.88
1937	174,900,979	15,809,800	159,091,179	3.56	97,611,100	13,040,825	84,570,275	1.89
1938	185,033,778	14,511,699	170,522,079	3.86	97,060,100	13,913,570	83,146,530	1.88
1939	181,163,150	12,029,333	169,133,817	3.87	95,636,300	14,971,101	80,665,199	1.85
1940	174,116,654	11,117,982	162,998,672	3.78	94,668,600	16,143,184	78,525,416	1.82
1941	165,017,997	10,908,788	154,109,309	3.56	93,811,525	16,944,653	76,866,872	1.78
1942	150,760,520	10,002,772	140,757,748	3.26	91,770,731	17,369,983	74,400,748	1.73
1943	128,509,795	9,304,278	119,205,517	2.80	88,946,200	17,453,199	71,493,001	2.09

Aggregate Municipal Indebtedness — General and Enterprise Debt — Concluded.

Towns Over 5,000 Population.

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910	\$12,872,337	\$705,545	\$12,166,792	1.89	\$12,071,146	\$1,940,991	\$10,130,155	1.58
1911	12,995,469	777,359	12,218,110	1.84	11,655,104	2,139,855	9,515,249	1.43
1912	13,415,481	846,171	12,569,310	1.83	11,385,866	2,149,645	9,236,221	1.34
1913	14,127,793	857,575	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
1914	14,786,152	972,454	13,813,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
1916	14,318,561	746,270	13,572,291	1.62	9,098,470	1,599,645	7,498,825	0.59
1917	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
1919	13,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81
1920	14,560,343	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.68
1921	16,408,409	791,859	15,616,550	1.73	7,013,097	1,491,189	5,551,908	0.61
1922	19,461,998	753,855	18,708,143	2.01	7,060,349	1,466,539	5,593,810	0.60
1923	22,067,001	750,741	21,316,260	2.19	6,765,267	1,418,156	5,347,111	0.55
1924	27,347,359	739,554	26,607,805	2.46	6,844,760	1,116,593	5,728,167	0.53
1925	28,249,890	738,263	27,511,627	2.37	7,787,547	939,102	6,848,445	0.59
1926	30,603,220	692,787	29,910,433	2.43	7,950,381	873,151	7,107,230	0.58
1927	32,076,122	713,296	31,362,826	2.44	7,962,514	756,852	7,205,662	0.56
1928	32,030,093	564,701	31,465,392	2.36	7,495,093	489,860	7,005,233	0.52
1929	33,675,676	494,355	33,181,321	2.27	7,392,772	341,679	7,051,093	0.48
1930	34,743,905	297,304	34,446,601	2.28	7,530,890	234,154	7,296,736	0.48
1931	34,857,346	290,307	34,567,039	2.29	7,700,045	222,291	7,477,754	0.49
1932	32,147,434	230,711	31,916,723	2.15	7,146,708	219,751	6,926,957	0.47
1933	29,434,220	199,612	29,234,608	2.02	6,402,261	163,693	6,238,568	0.43
1934	28,833,181	207,026	28,626,155	1.94	6,295,797	116,233	6,179,564	0.42
1935	27,054,420	216,861	26,837,559	1.82	5,959,756	74,840	5,884,916	0.40
1936	25,472,759	120,800	25,351,959	1.72	5,445,665	73,954	5,371,711	0.36
1937	23,996,048	118,884	23,877,164	1.64	5,134,175	72,499	5,061,676	0.35
1938	24,862,829	88,588	24,774,241	1.69	4,969,711	37,296	4,932,415	0.34
1939	22,288,353	37,737	22,250,616	1.52	4,643,629	20,000	4,623,629	0.32
1940	19,464,777	35,975	19,428,802	1.32	4,255,889	—	4,255,889	0.29
1941	17,215,897	23,728	17,192,169	1.15	4,725,561	—	4,725,561	0.32
1942	14,430,317	23,985	14,406,332	0.97	4,250,726	—	4,250,726	0.28
1943	11,989,277	14,144	11,975,133	0.79	3,882,676	—	3,882,676	0.26

Towns Under 5,000 Population.

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910	\$3,268,382	\$217,885	\$3,050,497	0.77	\$3,081,857	\$313,821	\$2,768,036	0.70
1911	3,155,534	223,839	2,931,695	0.69	3,233,893	331,753	2,902,140	0.69
1912	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915	3,145,638	205,203	2,940,435	0.63	3,265,483	289,928	2,975,555	0.63
1916	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917	2,933,629	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
1918	2,603,759	183,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.60
1919	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
1920	3,131,003	99,691	3,031,312	0.65	2,314,570	278,903	2,035,667	0.43
1921	3,642,853	66,722	3,576,131	0.73	2,382,679	301,497	2,081,182	0.42
1922	4,665,132	53,644	4,611,488	0.92	2,250,473	259,459	1,991,014	0.40
1923	5,118,136	34,203	5,083,933	0.97	2,191,105	236,908	1,954,197	0.37
1924	5,844,386	32,170	5,812,216	1.11	2,175,750	199,880	1,975,870	0.38
1925	6,315,841	31,682	6,284,159	1.14	2,324,935	183,721	2,141,214	0.39
1926	6,583,364	33,630	6,549,734	1.11	2,535,253	185,933	2,349,320	0.40
1927	7,041,777	19,323	7,022,454	1.15	3,549,184	173,975	3,375,209	0.55
1928	7,330,174	18,466	7,311,708	1.18	3,555,065	88,889	3,466,176	0.56
1929	7,156,194	19,705	7,136,489	1.14	3,112,150	93,892	3,018,258	0.48
1930	7,138,339	20,000	7,118,339	1.15	3,811,503	76,289	3,735,214	0.59
1931	7,735,173	—	7,735,173	1.21	5,076,008	80,291	4,995,717	0.73
1932	6,839,322	—	6,839,322	1.08	4,792,285	74,287	4,717,998	0.75
1933	6,204,366	—	6,204,366	1.00	4,402,550	—	4,402,550	0.71
1934	5,253,568	—	5,253,568	0.92	4,428,125	—	4,428,125	0.77
1935	5,208,240	—	5,208,240	0.91	4,332,690	—	4,332,690	0.76
1936	5,386,861	—	5,386,861	0.94	4,400,360	—	4,400,360	0.77
1937	5,124,168	—	5,124,168	0.90	4,167,480	—	4,167,480	0.74
1938	5,853,160	—	5,853,160	1.03	4,143,490	—	4,143,490	0.73
1939	5,636,003	—	5,636,003	0.98	4,316,706	—	4,316,706	0.75
1940	5,160,560	—	5,160,560	0.89	4,083,495	—	4,083,495	0.70
1941	5,013,225	—	5,013,225	0.85	3,971,190	—	3,971,190	0.67
1942	4,310,060	—	4,310,060	0.72	3,973,295	—	3,973,295	0.67
1943	3,402,560	—	3,402,560	0.60	3,480,110	—	3,480,110	0.62

Net Funded or Fixed Debt and Assessed Valuation.

YEARS	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910	\$3,907,892,598	-	\$168,546,115	-	-	-	4.31
1911	4,077,235,263	\$169,342,665	170,832,090	\$2,285,975	4.3	1.4	4.19
1912	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96
1917	4,538,998,071	1423,239,937	194,483,095	1,818,128	18.5	10.9	4.28
1918	4,738,976,589	199,978,518	185,623,247	8,859,848	4.4	14.6	3.92
1919	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921	5,546,646,240	192,559,430	201,741,807	10,815,970	3.6	5.7	3.64
1922	5,715,377,344	168,731,104	214,973,025	13,231,218	3.0	6.6	3.76
1923	5,978,152,428	262,775,084	229,966,970	14,998,945	4.6	7.0	3.85
1924	6,300,660,670	322,508,242	246,696,377	16,729,407	5.4	7.3	3.92
1925	6,637,842,327	337,181,657	258,627,778	11,931,401	5.4	4.8	3.90
1926	6,910,553,302	272,710,975	270,061,485	11,433,707	4.1	4.4	3.91
1927	7,086,001,958	175,448,656	279,031,594	8,970,109	2.5	3.3	3.94
1928	7,171,178,741	85,176,783	281,950,246	2,918,652	1.2	1.0	3.93
1929	7,489,667,060	318,488,319	284,131,802	2,181,556	4.4	0.8	3.79
1930	7,563,793,886	74,126,826	301,710,107	17,578,305	1.0	6.2	3.99
1931	7,442,709,478	1121,084,408	316,650,623	14,940,516	11.6	5.0	4.25
1932	7,209,928,247	1232,781,231	311,892,390	14,758,233	13.1	11.5	4.33
1933	6,911,819,425	1298,108,822	311,290,687	1,601,703	14.1	10.2	4.50
1934	6,757,019,988	1154,799,437	302,390,561	18,900,126	12.2	12.9	4.48
1935	6,690,844,592	166,175,396	298,692,687	13,697,874	11.0	11.2	4.46
1936	6,642,563,514	148,281,078	293,823,441	14,869,246	10.7	11.6	4.42
1937	6,489,900,278	1152,663,236	281,891,942	11,931,499	12.3	14.1	4.34
1938	6,454,408,460	135,491,818	293,371,915	11,479,973	10.5	4.1	4.55
1939	6,403,680,965	150,727,495	286,625,970	16,745,945	10.8	12.3	4.48
1940	6,371,829,918	131,851,047	274,452,834	12,173,136	10.5	14.2	4.31
1941	6,409,261,361	37,431,443	261,877,626	12,575,208	0.6	14.6	4.09
1942	6,398,306,050	110,955,311	242,098,909	19,778,717	10.2	17.6	3.78
1943	6,327,272,324	171,033,726	213,438,997	128,659,912	11.1	111.8	3.37

¹ Decrease.

Net Debt, January 1, 1946, and Ratio of Net Debt to Valuation: Cities.

CITIES.	Population, 1945	Valuation, 1945 including Motor Vehicles	NET DEBT, JANUARY 1, 1946				RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT				General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Tax Title Debt	Total				
ATTLEBORO	22,375	\$29,875,765	\$141,000.00	\$63,500.00	—	\$204,500.00	0.68	—	—	0.68
BEVERLY	26,814	39,271,383	17,000.00	334,000.00	—	351,000.00	0.89	—	—	0.89
BOSTON	766,386	1,489,655,127	22,737,203.70	16,252,075.00	\$16,180.06	39,005,461.76	0.89	1—	3.65	6.27
BROCKTON	65,202	72,650,964	554,000.00	643,000.00	—	1,187,000.00	1.63	—	0.56	2.19
CAMBRIDGE	111,124	173,371,316	1,331,050.00	2,211,950.00	—	3,543,000.00	2.04	—	0.20	2.24
CHELSEA	39,940	42,868,997	11,750.00	854,639.97	220,115.52	1,086,505.49	2.02	0.51	—	2.53
CHICPEE	44,636	40,978,792	140,000.00	412,000.00	—	552,000.00	0.86	0.15	0.49	1.35
CHEYBEE	48,563	81,723,417	238,000.00	471,000.00	61,828.29	709,828.29	0.87	—	0.06	0.93
FALL RIVER	115,062	12,503,273	441,000.00	1,332,000.00	—	1,773,000.00	1.58	—	0.14	1.72
FITCHBURG	43,770	50,212,356	42,000.00	704,000.00	—	806,000.00	1.60	—	0.10	1.70
GARDNER	20,245	21,743,339	15,000.00	722,940.00	—	145,000.00	0.67	—	—	0.67
GROUCCSTER	24,862	40,144,606	114,000.00	722,940.00	—	145,000.00	0.67	—	—	0.67
HAVERHILL	46,162	50,290,633	28,000.00	693,000.00	—	837,000.00	1.43	—	1.15	3.21
HOLYOKE	53,775	72,093,587	282,000.00	11,000.00	37,667.07	330,667.07	0.41	0.05	0.62	1.08
LAWRENCE	85,603	85,276,164	92,000.00	32,000.00	—	1,286,000.00	0.41	—	0.32	1.83
LEOMINSTER	23,549	22,851,291	215,000.00	1,604,000.00	154,593.90	2,447,000.00	1.08	0.16	0.25	2.25
LOWELL	101,229	95,800,177	387,170.00	1,103,000.00	—	2,145,763.90	2.08	—	0.11	2.38
LYNN	105,153	133,704,248	1,696,000.00	1,103,000.00	56,413.49	1,851,413.49	2.27	0.08	0.03	2.66
MALDEN	59,567	70,461,618	692,000.00	203,400.00	—	226,100.00	1.47	—	0.66	2.13
MAHLBOROUGH	15,680	15,434,691	22,700.00	580,000.00	—	1,245,500.00	2.30	—	0.30	2.60
MEDFORD	67,071	79,406,396	43,000.00	34,000.00	—	77,000.00	0.19	—	—	0.19
MELROSE	27,971	40,108,324	67,734.93	1,659,000.00	—	1,726,734.93	1.70	—	0.50	2.20
NEW BEDFORD	110,308	101,338,324	55,000.00	297,000.00	—	352,000.00	2.74	—	0.57	3.31
NEWBURYPORT	14,079	12,823,383	2,374,000.00	1,128,000.00	—	3,502,000.00	2.04	—	0.20	2.24
NEWTON	77,257	171,941,026	189,000.00	183,000.00	—	372,000.00	1.78	—	—	1.78
NORTH ADAMS	22,290	20,941,884	189,000.00	390,062.00	—	428,000.00	1.62	—	0.17	1.79
NORTHAMPTON	22,977	26,346,565	73,938.00	195,000.00	—	438,000.00	1.02	—	0.32	2.34
PABODY	22,303	21,725,730	243,000.00	319,000.00	—	720,000.00	1.15	—	0.87	2.02
PATRIOT	53,560	62,345,198	401,000.00	690,000.00	—	2,135,000.00	1.60	—	0.03	1.63
QUINCY	82,084	133,041,128	1,445,000.00	524,000.00	160,629.83	2,030,629.83	1.61	0.40	0.02	2.03
REVERE	35,687	39,819,761	119,000.00	631,500.00	—	945,500.00	1.70	—	0.08	1.78
SALER	45,833	55,403,899	314,000.00	1,701,000.00	—	2,287,000.00	1.92	—	0.14	2.06
SOMERVILLE	105,883	119,215,336	586,000.00	3,099,992.00	—	4,446,000.00	2.08	—	1.72	3.80
SPRINGFIELD	159,806	258,466,275	2,287,008.00	70,900.00	—	4,446,000.00	1.39	—	0.17	1.56
TAUNTON	38,612	32,442,914	70,900.00	590,000.00	—	1,070,000.00	0.99	—	0.13	2.12
WALTHAM	43,577	53,736,372	480,000.00	118,000.00	—	1,070,000.00	0.60	—	0.66	1.26
WESTFIELD	19,936	20,437,194	4,000.00	245,000.00	—	76,000.00	1.24	0.18	0.36	1.78
WOBURN	19,866	21,003,023	16,000.00	2,561,000.00	—	4,751,000.00	1.75	—	0.30	2.05
WORCESTER	198,741	270,098,417	2,170,000.00	2,561,000.00	—	4,751,000.00	1.75	—	0.30	2.05
39 Cities	2,986,588	\$4,282,244,269	\$400,669,517.63	\$46,159,058.97	\$744,128.96	\$87,572,705.56	2.03	0.02	1.52	3.57

Net Debt, January 1, 1946, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population.

Towns. (Under 5,000 Population)	Population, 1945	Valuation, 1945 including Motor Vehicles	NET DEBT, JANUARY 1, 1946				RATIO OF NET DEBT TO VALUATION					
			GENERAL DEBT				Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Tax Title	Debt							Total
Acton	2,869	\$3,756,767	\$13,000.00	—	—	—	\$13,000.00	0.35	—	—	—	0.35
Achushnet	4,272	2,791,023	—	\$4,200.00	—	—	4,200.00	0.15	—	—	0.85	1.00
Ashfield	983	1,230,632	18,000.00	—	—	—	18,000.00	1.46	—	—	—	1.46
Ashland	2,920	3,445,595	900.00	—	—	—	900.00	0.03	—	—	1.99	2.02
Avon	2,533	1,877,258	10,686.00	21,314.00	—	—	32,000.00	1.70	—	—	0.40	2.10
Ayer	3,907	3,821,710	14,000.00	—	—	—	14,000.00	0.36	—	—	0.63	0.99
Bare	3,485	2,324,102	3,000.00	—	—	—	3,000.00	0.12	—	—	0.71	0.83
Becket	9,682	889,345	4,338.00	8,662.00	—	—	13,000.00	1.46	—	—	—	1.46
Bedford	4,170	2,883,993	—	—	—	—	—	—	—	—	0.24	0.24
Bellingham	3,494	2,865,890	35,000.00	6,000.00	41,000.00	—	41,000.00	1.43	—	—	6.98	8.41
Blackstone	4,349	2,371,821	39,000.00	8,800.00	—	—	47,800.00	2.02	—	—	2.02	2.02
Blackford	521	871,498	6,400.00	—	—	—	6,400.00	0.73	—	—	0.29	1.02
Boxford	811	1,273,437	9,000.00	—	—	—	9,000.00	0.71	—	—	—	0.71
Boylston	1,313	995,914	10,500.00	—	—	—	10,500.00	1.05	—	—	—	1.05
Brimfield	975	1,027,248	21,000.00	—	—	—	21,000.00	2.04	—	—	—	2.04
Brookfield	1,390	1,272,847	1,200.00	—	—	—	1,200.00	0.09	—	—	—	0.09
Burlington	2,656	2,468,852	21,768.00	32,232.00	—	—	54,000.00	2.19	—	—	—	2.19
Charlton	812	931,742	9,000.00	—	—	—	9,000.00	0.97	—	—	—	0.97
Charlton	3,051	1,972,908	9,700.00	—	—	—	9,700.00	0.49	—	—	—	0.49
Chester	1,252	1,201,001	—	3,000.00	—	—	3,000.00	0.25	—	—	0.58	0.83
Chilmark	230	789,115	1,000.00	—	—	—	1,000.00	0.13	—	—	—	0.13
Clarkburg	1,401	643,922	—	4,000.00	—	—	4,000.00	0.62	—	—	—	0.62
Colbasset	3,540	9,541,159	5,000.00	—	—	—	5,000.00	0.05	—	—	—	0.05
Deerfield	3,083	4,376,555	2,000.00	57,000.00	—	—	59,000.00	1.35	—	—	—	1.35
Dighton	3,021	3,246,726	43,000.00	—	—	—	43,000.00	1.32	—	—	—	1.32
Dudley	4,725	2,456,980	36,000.00	—	—	—	36,000.00	1.46	—	—	—	1.46
Dunstable	440	478,773	—	—	—	—	—	—	—	—	—	—
Duxbury	2,432	7,711,920	5,000.00	—	—	—	5,000.00	0.06	—	—	0.41	1.87
East Bridgewater	4,008	4,730,705	2,000.00	30,000.00	—	—	32,000.00	0.06	—	—	0.10	0.16
East Brookfield	1,070	1,113,433	—	—	—	—	—	—	—	—	—	—
Eastham	604	1,508,632	6,000.00	—	—	—	6,000.00	0.40	—	—	0.36	0.76
East Longmeadow	3,805	6,433,721	7,500.00	—	—	—	7,500.00	0.12	—	—	0.06	0.18
Gay Head	114	185,938	900.00	—	—	—	900.00	0.48	—	—	—	0.48
Georgetown	1,978	1,928,554	—	—	—	—	—	—	—	—	4.93	4.93
Goshen	1,278	895,851	2,500.00	—	—	—	2,500.00	0.63	—	—	—	0.63
Granby	1,143	1,226,637	16,000.00	32,000.00	—	—	48,000.00	3.91	—	—	—	3.91
Groveland	2,150	1,063,156	10,623.00	16,377.00	—	—	27,000.00	1.69	—	—	—	1.69
Hamden	2,387	5,389,902	30,000.00	—	—	—	30,000.00	0.56	—	—	1.20	1.76
Hamden	1,153	919,316	400.00	—	—	—	400.00	0.04	—	—	—	0.04
Hanover	3,018	4,779,921	11,000.00	—	—	—	11,000.00	0.23	—	—	3.56	3.79

Hardwick	2,115	1,512,677	2,400.00	—	2,400.00	2,400.00	0.16	—	—	0.16
Harvard	1,065	2,175,670	10,500.00	—	10,500.00	10,500.00	0.48	—	—	0.48
Harwich	2,071	8,089,280	37,000.00	—	37,000.00	115,000.00	1.42	0.96	—	1.42
Hinsdale	1,276	1,005,972	722.00	—	11,000.00	11,000.00	1.09	—	—	1.09
Holbrook	265	3,211,167	—	10,278.00	20,000.00	20,000.00	0.62	—	—	0.62
Holland	3,311	310,141	500.00	—	500.00	500.00	0.16	—	—	0.16
Holliston	3,317	3,837,072	—	15,000.00	15,000.00	140,000.00	0.39	3.26	—	3.65
Hopedale	2,856	3,191,334	12,000.00	—	12,000.00	12,000.00	0.38	—	—	0.38
Hopkinton	1,019	3,413,896	6,000.00	—	7,000.00	24,000.00	0.20	0.50	—	0.70
Hubbardston	3,388	841,705	4,283.00	—	13,000.00	13,000.00	1.54	—	—	1.54
Hull	3,388	16,625,629	106,000.00	—	110,000.00	110,000.00	0.66	—	—	0.66
Huntington	1,242	1,052,217	17,250.00	—	17,250.00	17,250.00	1.64	—	—	1.64
Kingsland	2,922	4,700,085	—	—	—	81,000.00	1.72	1.72	—	1.72
Kingson	3,037	2,968,283	—	—	—	7,000.00	0.24	0.24	—	0.24
Lancaster	4,347	4,292,091	—	—	—	39,950.00	0.93	—	—	0.93
Lee	2,951	4,597,581	39,000.00	—	10,000.00	15,000.00	0.22	—	—	0.22
Lenox	1,998	3,931,723	10,000.00	—	12,000.00	15,000.00	0.38	—	—	0.38
Lincoln	1,673	2,976,724	—	—	—	12,000.00	0.40	—	—	0.40
Littleton	2,921	5,289,143	9,000.00	—	9,000.00	9,000.00	0.17	—	—	0.17
Lynnfield	2,120	5,314,851	65,000.00	—	65,000.00	71,250.00	1.22	0.12	—	1.21
Malden	2,405	8,301,684	46,000.00	—	131,000.00	456,000.00	1.58	3.91	—	5.49
Marshfield	2,405	8,301,684	46,000.00	—	15,500.00	15,500.00	1.44	—	—	1.44
Mashpee	1,991	3,510,481	6,316.00	—	10,000.00	12,000.00	0.28	0.06	—	0.34
Mattapoisett	1,991	3,510,481	6,316.00	—	10,000.00	12,000.00	0.28	0.06	—	0.34
Medford	3,363	3,416,500	37,000.00	—	37,000.00	199,000.00	4.85	1.99	—	6.84
Medway	1,504	3,446,610	37,000.00	—	37,000.00	58,000.00	1.07	0.58	—	1.65
Mendon	2,415	1,477,251	19,000.00	—	19,000.00	19,000.00	1.29	—	—	1.29
Middleton	2,329	2,171,439	4,066.00	—	24,000.00	24,000.00	1.11	—	—	1.11
Millis	171	2,867,571	—	—	6,000.00	9,000.00	0.21	0.10	—	0.31
Monroe	53	710,972	1,362.00	—	11,000.00	11,000.00	1.55	—	—	1.55
Mount Washington	53	248,311	800.00	—	800.00	800.00	0.32	—	—	0.32
Nahant	2,396	5,057,379	6,000.00	—	6,000.00	6,000.00	0.12	—	—	0.12
Nantucket	2,870	12,122,434	18,000.00	—	18,000.00	38,000.00	0.15	0.16	—	0.31
New Braintree	409	634,116	9,000.00	—	9,000.00	9,000.00	1.42	—	—	1.42
Newbury	1,636	2,226,744	1,000.00	—	1,000.00	1,000.00	0.04	—	—	0.04
New Marlborough	896	1,400,642	2,000.00	—	2,000.00	2,000.00	0.14	—	—	0.14
New Salem	364	340,331	5,400.00	—	5,400.00	5,400.00	1.59	—	—	1.59
Northborough	2,958	2,224,615	26,000.00	—	26,000.00	47,450.00	1.17	0.96	—	2.13
Northfield	2,064	1,968,241	22,500.00	—	22,500.00	22,500.00	1.14	—	—	1.14
North Reading	3,089	2,974,217	—	—	—	100,520.53	0.09	3.23	—	3.38
Norton	3,096	2,565,139	2,500.00	—	4,420.53	31,000.00	—	1.21	—	1.21
Norwell	2,147	2,430,916	—	—	—	45,000.00	1.85	—	—	1.85
Oak Bluffs	1,345	4,928,145	22,000.00	—	45,000.00	45,000.00	0.61	—	—	0.61
Orleans	1,543	4,415,162	30,000.00	—	30,000.00	248,000.00	1.65	4.42	—	5.03
Paxton	850	1,098,084	33,579.00	—	73,500.00	73,500.00	0.09	4.74	—	4.83
Pembroke	1,821	3,188,708	1,000.00	—	1,000.00	53,000.00	0.69	3.26	—	3.95
Pepperell	3,119	2,885,251	22,000.00	—	22,000.00	126,000.00	0.17	—	—	0.17
Plymouth	1,837	1,645,686	10,000.00	—	10,000.00	5,000.00	0.61	—	—	0.61
Plympton	545	789,060	1,500.00	—	1,500.00	1,500.00	0.19	—	—	0.19
Princeton	866	1,209,325	6,000.00	—	6,000.00	6,000.00	0.50	—	—	0.50
Provincetown	3,564	4,534,807	—	—	—	8,000.00	—	0.18	—	0.18

Net Debt, January 1, 1946, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population — Concluded.

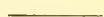
Towns. (Under 5,000 Population)	Population, 1945	Valuation, 1945 including Motor Vehicles	NET DEBT, JANUARY 1, 1946				RATIO OF NET DEBT TO VALUATION					
			GENERAL DEBT			Total Net Debt	Enterprise Debt (Outside Limit)	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt	
			Inside Limit	Outside Limit	Tax Title Debt							Total
Rehoboth	3,036	\$2,773,845	\$38,000.00	\$3,000.00	—	\$41,000.00	—	\$41,000.00	1.48	—	—	1.48
Richmond	646	783,742	7,000.00	—	—	7,000.00	—	7,000.00	0.89	—	—	0.89
Rockport	3,992	5,887,845	10,120.00	36,880.00	—	47,000.00	\$78,000.00	125,000.00	0.80	—	1.32	2.12
Royalston	750	733,955	15,500.00	—	—	15,500.00	—	15,500.00	2.11	—	—	2.11
Russell	1,221	2,492,590	—	4,400.00	—	4,400.00	10,800.00	15,200.00	0.18	—	0.43	0.61
Rutland	1,561	1,489,128	3,400.00	22,000.00	—	25,400.00	—	25,400.00	1.71	—	—	1.71
Salisbury	2,622	3,140,828	35,000.00	—	—	35,000.00	—	35,000.00	1.11	—	—	1.11
Schuette	4,873	13,131,614	—	—	—	—	422,000.00	422,000.00	—	—	3.21	3.21
Sharon	4,073	6,234,409	12,000.00	—	—	12,000.00	33,000.00	45,000.00	0.19	—	0.53	0.72
Sheburne	1,656	2,770,663	6,000.00	—	—	6,000.00	—	6,000.00	0.43	—	—	0.43
Shirley	2,459	1,821,019	2,087.00	21,003.00	—	23,100.00	—	23,100.00	1.27	—	—	1.27
Southampton	1,102	1,139,932	—	—	—	—	—	—	—	—	—	—
Southborough	2,330	3,014,315	6,000.00	—	—	6,000.00	—	6,000.00	0.20	—	2.81	2.81
Southwick	1,885	2,489,768	6,000.00	—	—	6,000.00	162,000.00	168,000.00	0.24	—	5.37	5.57
Sterling	1,897	2,177,778	—	13,000.00	—	13,000.00	33,500.00	39,500.00	0.60	—	1.42	2.02
Stockbridge	1,739	4,130,169	4,000.00	39,000.00	—	43,000.00	31,000.00	44,000.00	1.04	—	—	1.04
Sturbridge	2,329	1,633,949	800.00	16,000.00	—	16,800.00	44,000.00	60,800.00	1.03	—	2.69	3.72
Sudbury	2,051	2,816,774	12,000.00	1,000.00	—	13,000.00	—	13,000.00	0.46	—	—	0.46
Sunderland	1,018	1,222,751	14,000.00	—	—	14,000.00	—	14,000.00	1.14	—	—	1.14
Templeton	4,435	2,747,245	24,000.00	—	—	24,000.00	—	24,000.00	0.87	—	—	0.87
Tisbury	1,719	5,432,371	10,000.00	—	—	10,000.00	—	10,000.00	0.18	—	—	0.18
Topsfield	1,153	2,721,528	11,000.00	—	—	11,000.00	—	11,000.00	0.40	—	—	0.40
Townsend	2,298	2,213,289	—	—	—	—	79,000.00	79,000.00	—	—	3.57	3.57
Trotter	582	1,882,440	10,000.00	—	—	10,000.00	—	10,000.00	0.53	—	—	0.53
Warren	3,498	2,165,252	18,000.00	42,000.00	—	60,000.00	—	60,000.00	2.77	—	—	2.77
Wayland	3,901	5,913,321	—	32,000.00	—	32,000.00	2,000.00	34,000.00	0.54	—	0.03	0.57
Wellfleet	851	2,261,013	25,000.00	13,000.00	—	38,000.00	—	38,000.00	1.68	—	—	1.68
West Boylston	2,382	2,560,561	10,000.00	20,000.00	—	30,000.00	—	30,000.00	1.17	—	—	1.17
West Bridgewater	3,605	3,732,760	—	—	—	—	2,000.00	2,000.00	—	—	0.05	0.05
Westminster	2,153	1,952,562	6,000.00	13,500.00	—	13,500.00	—	13,500.00	0.69	—	—	0.69
West Newbury	1,503	1,305,369	63,000.00	—	—	63,000.00	55,900.00	61,900.00	0.46	—	4.28	4.74
Weston	4,473	10,912,547	14,000.00	16,000.00	—	30,000.00	80,000.00	143,000.00	0.58	—	0.73	1.31
Westport	4,748	6,123,822	14,000.00	16,000.00	—	30,000.00	—	30,000.00	0.49	—	—	0.49
Westwood	4,797	7,447,835	67,000.00	63,000.00	—	130,000.00	—	130,000.00	1.75	—	—	1.75
Wilbraham	3,442	3,536,525	—	—	—	—	33,000.00	33,000.00	—	—	0.93	0.93
Williamsburg	1,828	1,381,545	8,000.00	—	—	8,000.00	—	8,000.00	0.58	—	—	0.58
Williamstown	4,623	6,734,229	13,000.00	—	—	13,000.00	282,000.00	295,000.00	1.87	—	4.19	4.19
Worthington	363	693,787	—	—	—	—	—	—	—	—	—	—
Yarmouth	2,461	6,329,841	—	—	—	—	23,000.00	23,000.00	—	—	0.36	0.36
Totals	140,121	\$560,381,738	\$1,506,460.00	\$1,008,540.00	\$1,920.53	\$2,516,920.53	\$3,397,810.00	\$5,914,730.53	0.45	3	0.61	1.06

¹ Includes 114,322, population of 91 towns having no funded debt.² Includes \$157,794,380, valuation of 91 towns having no funded debt.³ Less than one one-hundredth of one per cent.

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1946:

Alford	Conway	Hancock	Norfolk
Ashburnham	Cummington	Hanson	North Brookfield
Ashby	Dalton	Hatfield	Oakham
Belchertown	Dennis	Hawley	Otis
Berkley	Douglas	Heath	Pelham
Berlin	Dover	Holden	Peru
Bernardston	Edgartown	Lakeville	Petersham
Bolton	Egremont	Lanesborough	Phillipston
Bourne	Erving	Leverett	Plainfield
Boxborough	Essex	Leyden	Raynham
Brewster	Florida	Linnenburg	Rochester
Buckland	Freetown	Manchester	Rowe
Carlisle	Gill	Merrimac	Rowley
Carver	Gosnold	Middlefield	Sandisfield
Chatham	Granville	Millville	Sandwich
Cheshire	Groton	Monterey	Savoy
Chesterfield	Hadley	Montgomery	Sheffield
Colrain	Halifax	New Ashford	Sherborn
			Shutesbury
			Stow
			Sutton
			Tolland
			Tyngsborough
			Tyringham
			Upton
			Wales
			Warwick
			Washington
			Wendell
			Weham
			West Brookfield
			Westford
			Westampton
			West Stockbridge
			West Tisbury
			Whately
			Windsor

PART I



CITIES

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1943

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.		Boston POPULATION 766,336
REVENUE.		\$85,668,148.69
General		66,259,800.56
<i>Taxes</i>		<i>57,607,643.82</i>
Property, poll, and income		55,124,633.88
Corporation, bank, etc.		2,783,009.94
<i>Licenses and permits</i>		<i>1,797,489.92</i>
<i>Fines and forfeits</i>		<i>182,262.62</i>
<i>Grants and gifts</i>		<i>6,181,205.69</i>
For expenses		6,179,692.45
For outlays		1,513.24
<i>All other</i>		<i>191,198.51</i>
Commercial		19,408,348.13
<i>Special assessments</i>		<i>86,248.88</i>
To meet expenses		86,248.88
To meet outlays		
<i>Privileges</i>		<i>634,893.59</i>
<i>Departmental</i>		<i>7,140,161.62</i>
General government		49,930.72
Protection of persons and property		68,187.09
Health and sanitation		234,925.16
Highways		29,077.66
Charities		5,407,500.48
Soldiers' benefits		158,325.20
Schools		449,319.13
Libraries		28,667.31
Recreation		56,113.08
Unclassified		658,115.79
<i>Public service enterprises</i>		<i>9,906,704.38</i>
Electric light		
Water		5,340,898.86
All other		4,565,805.52
<i>Cemeteries</i>		<i>92,782.11</i>
<i>Interest</i>		<i>1,547,557.55</i>
On sinking funds		772,922.89
On trust and investment funds		771,755.24
All other		2,879.42
NON-REVENUE.		\$63,481,274.35
Offsets to outlays		23,328.98
<i>Departmental</i>		<i>1,960.39</i>
<i>Public service enterprises</i>		<i>21,368.59</i>
<i>Cemeteries</i>		<i>-</i>
Municipal indebtedness		30,113,059.74
<i>Loans, general purposes</i>		<i>1,630,000.00</i>
<i>Loans, public service enterprises</i>		<i>340,000.00</i>
<i>Loans, cemeteries</i>		<i>-</i>
<i>Bonds refunded, current year</i>		<i>28,000,000.00</i>
<i>Temporary loans (including revenue loans)</i>		<i>132,678.05</i>
<i>Unpaid warrants or orders, current year</i>		<i>4,481.69</i>
<i>Premiums</i>		<i>-</i>
Transfers		4,011,808.81
<i>From sinking funds</i>		<i>2,250,714.19</i>
<i>All other</i>		<i>1,761,094.62</i>
Refunds		4,175,949.74
Agency, trust, and investment		25,157,127.08
<i>Taxes and licenses for State</i>		<i>1,108,350.00</i>
<i>Taxes for county</i>		<i>3,587,530.52</i>
<i>Reimbursements for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>20,461,246.56</i>
<i>All other</i>		<i>-</i>
RECAPITULATION.		
Revenue and offsets to outlays		\$85,691,477.67
Premiums		4,481.69
Municipal indebtedness		30,108,578.05
Transfers and refunds		8,187,758.55
Agency, trust, and investment		25,157,127.08
Total receipts		\$149,149,423.04
Balance on hand, including funds		15,889,072.06
GRAND TOTAL		\$165,038,495.10

Graded According to Population of 1945.

PAYMENTS.		Boston POPULATION 766,386
Maintenance		\$67,577,259.85
<i>Departmental</i>		<i>64,065,603.80</i>
General government		2,119,977.95
Protection of persons and property		10,154,150.44
Health and sanitation		5,541,891.66
Highways		3,257,075.95
Charities		17,043,044.74
Soldiers' benefits		497,890.47
Schools		17,063,694.79
Libraries		1,429,929.82
Recreation		1,713,896.86
Pensions		3,615,288.12
Unclassified		1,628,763.00
<i>Public service enterprises</i>		<i>3,140,876.85</i>
Electric light		—
Water		2,142,920.68
All other		997,956.17
<i>Cemeteries</i>		<i>124,829.37</i>
<i>Administration of trust funds</i>		<i>245,949.83</i>
Interest		6,048,734.92
<i>Loans, general purposes</i>		<i>2,115,342.00</i>
<i>Loans, public service enterprises</i>		<i>3,933,392.92</i>
<i>Loans, cemeteries</i>		<i>—</i>
Outlays		1,507,926.09
<i>Departmental</i>		<i>1,259,881.92</i>
General government		—
Protection of persons and property		7,065.08
Health and sanitation		356,128.78
Highways		748,723.33
Charities		18,552.47
Schools		6,481.95
Libraries		52,484.29
Recreation		66,256.42
Unclassified		4,189.60
<i>Public service enterprises</i>		<i>248,044.17</i>
Electric light		—
Water		13,368.91
All other		234,675.26
<i>Cemeteries</i>		<i>—</i>
Municipal indebtedness		43,252,469.42
<i>From sinking funds</i>		<i>12,250,714.19</i>
<i>From revenue and other sources</i>		<i>10,968,367.55</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>30,000,000.00</i>
<i>Warrants or orders, previous years</i>		<i>33,387.68</i>
Transfers		4,011,808.81
<i>To sinking funds from revenue</i>		<i>1,027,442.28</i>
<i>All other</i>		<i>2,984,366.53</i>
Refunds		4,175,949.74
Agency, trust, and investment		23,957,209.42
<i>Taxes and licenses for State</i>		<i>1,108,350.00</i>
<i>Taxes for county</i>		<i>3,587,530.52</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>19,261,328.90</i>
<i>All other</i>		<i>—</i>
RECAPITULATION.		
Maintenance and interest		\$73,625,994.77
Permanent debt (except from sinking funds)		10,968,367.55
Sinking fund requirements from revenue		1,027,442.28
Outlays		1,507,926.09
Permanent debt from sinking funds		12,250,714.19
Bonds refunded, current year		—
Temporary loans		30,033,387.68
Transfers (except to sinking funds) and refunds		7,160,316.27
Agency, trust, and investment		23,957,209.42
Total payments		\$150,531,358.25
Balance on hand, including funds		14,507,136.85
GRAND TOTAL		\$165,038,495.10

¹ Includes serial payments amounting to \$700,714.19.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Worcester POPULATION 198,741	Springfield POPULATION 159,896	Fall River POPULATION 115,062	Cambridge POPULATION 111,124
REVENUE.	\$16,167,282.15	\$14,029,725.86	\$6,990,102.91	\$10,408,698.71
General	12,795,534.10	11,238,999.04	5,810,255.47	8,566,127.53
<i>Taxes</i>	<i>11,363,125.08</i>	<i>9,766,909.35</i>	<i>4,969,716.43</i>	<i>7,325,402.19</i>
Property, poll, and income	10,286,616.23	9,169,208.60	4,151,084.30	7,342,454.80
Corporation, bank, etc.	1,076,508.85	597,700.75	818,632.13	482,947.39
<i>Licenses and permits</i>	<i>247,372.75</i>	<i>184,377.41</i>	<i>119,595.60</i>	<i>163,242.60</i>
<i>Fines and forfeits</i>	<i>15,578.45</i>	<i>36,018.40</i>	<i>3,763.51</i>	<i>4,567.63</i>
<i>Grants and gifts</i>	<i>1,169,008.72</i>	<i>1,251,438.83</i>	<i>716,506.80</i>	<i>572,915.11</i>
For expenses	1,169,008.72	1,032,364.38	540,472.70	567,915.11
For outlays	—	219,074.45	176,033.10	5,000.00
All other	249.10	255.05	674.13	—
Commercial	3,371,748.05	2,790,726.82	1,179,847.44	1,842,571.18
<i>Special assessments</i>	<i>75,791.26</i>	<i>30,542.45</i>	—	<i>1,571.62</i>
To meet expenses	—	—	—	—
To meet outlays	75,791.26	30,542.45	—	1,571.62
<i>Privileges</i>	<i>258,245.51</i>	<i>244,778.71</i>	<i>101,237.17</i>	<i>115,196.82</i>
<i>Departmental</i>	<i>1,747,145.49</i>	<i>1,258,572.79</i>	<i>595,754.25</i>	<i>1,008,329.00</i>
General government	36,401.89	42,461.25	5,359.93	12,738.05
Protection of persons and property	12,196.55	8,339.59	1,697.77	17,701.20
Health and sanitation	85,189.43	77,516.14	48,790.36	81,894.77
Highways	15,728.87	36,291.55	96.98	2,609.33
Charities	1,338,545.42	692,233.56	460,985.02	824,435.78
Soldiers' benefits	28,441.04	21,010.75	10,303.25	32,480.00
Schools	172,717.85	327,406.34	20,793.46	13,035.20
Libraries	5,879.27	—	2,071.39	692.39
Recreation	13,764.95	38,860.93	—	9,344.25
Unclassified	35,280.22	14,452.68	45,656.09	13,398.03
<i>Public service enterprises</i>	<i>1,141,811.98</i>	<i>1,224,387.50</i>	<i>428,571.31</i>	<i>599,156.96</i>
Electric light	—	—	—	—
Water	1,141,811.98	1,224,387.50	428,456.92	599,156.96
All other	—	—	114.39	—
<i>Cemeteries</i>	<i>68,067.00</i>	—	<i>25,157.25</i>	<i>49,636.59</i>
<i>Interest</i>	<i>80,686.81</i>	<i>32,445.37</i>	<i>29,127.46</i>	<i>68,680.19</i>
On sinking funds	—	—	12,207.50	30,819.95
On trust and investment funds	36,489.20	2,626.42	2,657.32	3,789.90
All other	44,197.61	29,818.95	14,262.64	34,070.34
NON-REVENUE.	\$9,936,462.16	\$8,064,164.09	\$3,262,776.45	\$5,202,629.67
Offsets to outlays	86,844.32	78,828.98	12,203.75	27,487.95
<i>Departmental</i>	<i>55,974.77</i>	<i>78,828.98</i>	<i>12,203.75</i>	<i>27,487.95</i>
<i>Public service enterprises</i>	<i>30,869.55</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	6,647,933.50	5,153,594.83	2,370,000.00	3,000,000.00
<i>Loans, general purposes</i>	—	—	<i>70,000.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>6,150,000.00</i>	<i>4,900,000.00</i>	<i>2,300,000.00</i>	<i>3,000,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>497,933.50</i>	<i>253,594.83</i>	—	—
<i>Premiums</i>	—	—	—	—
Transfers	941,752.04	1,240,415.35	13,953.35	258,541.94
<i>From sinking funds</i>	—	—	—	<i>232,000.00</i>
All other	941,752.04	1,240,415.35	13,953.35	26,541.94
Refunds	83,087.65	66,032.92	41,279.15	109,876.96
Agency, trust, and investment	2,176,844.65	1,525,292.01	825,340.20	1,806,722.82
<i>Taxes and licenses for State</i>	<i>226,340.00</i>	<i>202,850.00</i>	<i>90,670.00</i>	<i>138,720.00</i>
<i>Taxes for county</i>	<i>391,317.35</i>	<i>362,321.54</i>	<i>179,442.51</i>	<i>203,137.05</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,524,092.90</i>	<i>941,907.00</i>	<i>548,549.09</i>	<i>1,453,265.55</i>
All other	35,094.40	18,213.47	6,678.60	6,600.22
RECAPITULATION.				
Revenue and offsets to outlays	\$16,254,126.47	\$14,108,554.84	\$7,002,306.66	\$10,436,186.66
Premiums	—	—	—	—
Municipal indebtedness	6,647,933.50	5,153,594.83	2,370,000.00	3,000,000.00
Transfers and refunds	1,021,839.69	1,306,448.27	55,232.50	368,418.90
Agency, trust, and investment	2,176,844.65	1,525,292.01	825,340.20	1,806,722.82
Total receipts	\$26,103,744.31	\$22,093,889.95	\$10,252,879.36	\$15,611,328.38
Balance on hand, including funds	3,971,790.50	2,760,307.43	985,781.27	1,345,376.27
GRAND TOTAL	\$30,075,534.81	\$24,844,197.38	\$11,238,660.63	\$16,956,704.65

Graded According to Population of 1945 — Continued.

PAYMENTS.	Worcester POPULATION 198,741	Springfield POPULATION 159,896	Fall River POPULATION 115,062	Cambridge POPULATION 111,124
Maintenance	\$13,244,267.76	\$10,879,631.51	\$5,823,085.40	\$7,934,022.93
<i>Departmental</i>	<i>12,877,079.92</i>	<i>10,524,175.69</i>	<i>5,546,625.83</i>	<i>7,477,788.43</i>
General government	484,398.95	533,825.23	179,453.10	422,614.97
Protection of persons and property	2,007,070.66	1,855,670.95	988,623.40	1,204,956.48
Health and sanitation	1,041,836.35	1,071,936.95	351,078.20	745,156.72
Highways	797,193.85	573,411.00	342,228.91	534,561.86
Charities	3,412,136.61	1,642,406.46	1,537,789.64	1,830,997.04
Soldiers' benefits	185,100.02	107,628.50	60,532.67	98,974.56
Schools	3,924,910.90	3,761,141.49	1,533,441.96	1,882,951.62
Libraries	212,414.56	236,446.00	57,528.31	78,815.23
Recreation	225,860.06	311,287.20	80,389.67	166,645.84
Pensions	460,450.39	329,228.31	244,585.46	435,762.38
Unclassified	125,107.57	101,193.60	170,974.51	76,351.73
<i>Public service enterprises</i>	<i>290,124.76</i>	<i>348,058.82</i>	<i>225,938.48</i>	<i>388,217.27</i>
Electric light	—	—	—	—
Water	290,124.76	348,058.82	224,638.48	388,217.27
All other	—	—	1,300.00	—
<i>Cemeteries</i>	<i>75,013.17</i>	<i>—</i>	<i>46,998.85</i>	<i>65,587.78</i>
<i>Administration of trust funds</i>	<i>2,049.91</i>	<i>7,397.00</i>	<i>3,522.24</i>	<i>2,429.45</i>
Interest	170,645.50	407,629.48	118,418.54	267,621.13
<i>Loans, general purposes</i>	<i>125,165.50</i>	<i>207,870.73</i>	<i>111,426.04</i>	<i>250,359.88</i>
<i>Loans, public service enterprises</i>	<i>43,480.00</i>	<i>199,753.75</i>	<i>6,992.50</i>	<i>17,261.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	486,829.46	718,045.31	424,589.86	228,238.82
<i>Departmental</i>	<i>252,590.32</i>	<i>225,086.92</i>	<i>103,808.10</i>	<i>175,983.89</i>
General government	—	4,215.70	4,132.01	8,559.80
Protection of persons and property	12,152.00	26,261.80	15,060.00	—
Health and sanitation	162,008.25	87,068.94	12,957.77	55,097.62
Highways	10,029.35	84,120.37	20,126.76	96,612.00
Charities	16,009.45	3,280.62	1,460.85	—
Schools	20,129.28	13,600.93	46,699.21	—
Libraries	6,300.00	—	—	—
Recreation	9,024.68	6,509.46	—	15,165.47
Unclassified	16,937.31	29.10	3,371.50	549.00
<i>Public service enterprises</i>	<i>230,512.33</i>	<i>492,958.39</i>	<i>320,781.76</i>	<i>28,235.13</i>
Electric light	—	—	—	—
Water	230,512.33	492,958.39	320,781.76	28,235.13
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,726.81</i>	<i>—</i>	<i>—</i>	<i>24,019.80</i>
Municipal indebtedness	8,640,476.43	5,965,697.66	3,309,404.47	5,050,164.35
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,232,000.00</i>
<i>From revenue and other sources</i>	<i>2,011,023.40</i>	<i>1,305,009.47</i>	<i>809,404.47</i>	<i>2,131,164.35</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>6,200,000.00</i>	<i>4,500,000.00</i>	<i>2,500,000.00</i>	<i>3,500,000.00</i>
<i>Warrants or orders, previous years</i>	<i>429,453.03</i>	<i>160,688.19</i>	<i>—</i>	<i>—</i>
Transfers	941,752.04	1,240,415.35	13,953.35	258,541.94
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>941,752.04</i>	<i>1,240,415.35</i>	<i>13,953.35</i>	<i>258,541.94</i>
Refunds	83,087.65	66,032.92	41,279.15	109,876.96
Agency, trust, and investment	2,468,383.02	2,636,755.75	759,333.60	1,565,282.23
<i>Taxes and licenses for State</i>	<i>226,340.00</i>	<i>202,850.00</i>	<i>90,670.00</i>	<i>138,780.00</i>
<i>Taxes for county</i>	<i>391,317.35</i>	<i>362,321.54</i>	<i>179,442.51</i>	<i>208,137.05</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,815,688.87</i>	<i>2,053,392.94</i>	<i>482,609.09</i>	<i>1,211,833.71</i>
<i>All other</i>	<i>35,036.80</i>	<i>18,191.27</i>	<i>6,612.00</i>	<i>6,531.47</i>

RECAPITULATION.

Maintenance and interest	\$13,414,913.26	\$11,287,260.99	\$5,941,503.94	\$8,201,644.06
Permanent debt (except from sinking funds)	2,011,023.40	1,305,009.47	809,404.47	2,131,164.35
Sinking fund requirements from revenue	—	—	—	—
Outlays	486,829.46	718,045.31	424,589.86	228,238.82
Permanent debt from sinking funds	—	—	—	1,232,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	6,629,453.03	4,660,688.19	2,500,000.00	3,500,000.00
Transfers (except to sinking funds) and refunds	1,024,839.69	1,306,448.27	55,232.50	368,418.90
Agency, trust, and investment	2,468,383.02	2,636,755.75	759,333.60	1,565,282.23
Total payments	\$26,035,441.86	\$21,914,207.98	\$10,490,064.37	\$15,413,748.36
Balance on hand, including funds	4,040,092.95	2,929,989.40	748,596.96	1,542,956.29
GRAND TOTAL	\$30,075,534.81	\$24,844,197.38	\$11,238,660.63	\$16,956,704.65

1 Includes \$60,000 serial debt paid from sinking fund surplus.

2 Includes \$20,000 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	New Bedford POPULATION 110,308	Somerville POPULATION 105,883	Lynn POPULATION 105,153	Lowell POPULATION 101,229
REVENUE.	\$7,773,933.59	\$6,810,642.63	\$7,931,593.74	\$7,230,323.47
General	6,394,732.53	5,689,410.51	6,290,807.06	5,985,418.86
<i>Taxes</i>	<i>5,438,505.07</i>	<i>5,198,714.15</i>	<i>5,436,415.97</i>	<i>5,154,884.25</i>
Property, poll, and income	4,602,353.74	4,985,163.12	5,013,816.20	4,737,134.62
Corporation, bank, etc.	836,151.33	213,551.03	422,599.77	417,749.63
Licenses and permits	98,025.99	96,610.11	128,426.26	108,089.50
Fines and forfeits	3,140.70	5,465.00	7,428.47	4,038.69
Grants and gifts	853,980.39	388,466.99	718,536.36	713,748.80
For expenses	853,980.39	388,466.99	718,536.36	713,748.80
For outlays	—	—	—	—
All other	1,080.38	154.26	—	4,657.62
Commercial	1,379,201.06	1,121,232.12	1,640,786.68	1,244,904.61
<i>Special assessments</i>	<i>45.00</i>	<i>—</i>	<i>26,313.16</i>	<i>936.00</i>
To meet expenses	45.00	—	—	936.00
To meet outlays	—	—	26,313.16	—
Privileges	111,888.12	93,613.43	105,529.39	78,716.12
Departmental	745,794.90	504,931.50	1,838,513.20	706,523.28
General government	9,850.71	9,900.74	7,252.40	5,224.41
Protection of persons and property	3,207.58	1,686.04	4,066.13	33,007.79
Health and sanitation	39,220.80	31,407.11	40,430.08	7,136.37
Highways	2,573.78	368.00	—	54.50
Charities	617,076.85	403,632.76	670,879.64	583,185.24
Soldiers' benefits	11,596.14	18,278.85	23,246.09	19,684.60
Schools	39,607.04	28,839.26	36,798.84	27,888.82
Libraries	1,318.44	3,148.99	4,116.12	986.80
Recreation	2,463.58	428.25	18,855.08	4,872.10
Unclassified	18,879.98	2,241.50	132,868.82	24,482.65
Public service enterprises	420,358.48	487,988.03	598,683.99	391,931.11
Electric light	—	—	—	—
Water	419,680.61	487,988.03	598,683.99	391,916.51
All other	9,677.87	—	—	14.60
Cemeteries	34,396.16	—	44,020.94	26,925.67
Interest	57,718.40	34,699.16	27,726.00	30,872.43
On sinking funds	27,812.18	—	—	—
On trust and investment funds	16,803.10	3,860.68	3,498.80	4,501.39
All other	13,103.12	30,838.48	24,221.20	35,371.04
NON-REVENUE.	\$3,389,034.02	\$4,018,611.93	\$4,717,134.27	\$4,183,439.55
Offsets to outlays	1,500.00	17,666.00	24,761.32	43,142.59
Departmental	1,500.00	17,666.00	20,473.50	43,142.59
Public service enterprises	—	—	4,287.82	—
Cemeteries	—	—	—	—
Municipal indebtedness	2,194,670.51	3,235,036.90	3,700,000.00	3,265,000.00
Loans, general purposes	220,000.00	35,000.00	—	—
Loans, public service enterprises	—	—	—	15,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	23,947.25	—	—	—
Temporary loans (including revenue loans)	1,800,000.00	3,200,000.00	3,700,000.00	3,250,000.00
Unpaid warrants or orders, current year	150,691.46	—	—	—
Premiums	31.80	36.90	—	—
Transfers	31,433.75	13,458.94	62,784.02	14,605.02
From sinking funds	—	—	—	—
All other	31,433.75	13,458.94	62,784.02	14,605.02
Refunds	12,016.33	48,301.07	22,726.68	119,796.77
Agency, trust, and investment	1,149,413.43	704,149.02	906,862.25	740,895.17
Taxes and licenses for State	95,200.00	86,940.00	107,750.00	78,850.00
Taxes for county	188,553.27	130,461.57	202,442.42	118,367.16
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	856,347.00	480,993.92	589,038.63	538,644.41
All other	9,313.16	5,763.53	7,631.20	5,033.60
RECAPITULATION.				
Revenue and offsets to outlays	\$7,775,433.59	\$6,828,308.63	\$7,956,355.06	\$7,273,466.06
Premiums	31.80	36.90	—	—
Municipal indebtedness	2,194,638.71	3,235,000.00	3,700,000.00	3,265,000.00
Transfers and refunds	43,450.08	61,760.01	83,510.70	131,401.79
Agency, trust, and investment	1,149,413.43	704,149.02	906,862.25	740,895.17
Total receipts	\$11,162,967.61	\$10,829,254.56	\$12,648,728.01	\$11,413,763.02
Balance on hand, including funds	1,041,257.82	1,114,826.02	2,372,637.66	515,607.14
GRAND TOTAL	\$12,204,225.43	\$11,944,080.58	\$15,021,365.67	\$11,929,370.16

¹ Includes \$2.11 from administration of trust funds.

Graded According to Population of 1945 — Continued.

PAYMENTS.	New Bedford POPULATION 110,308	Somerville POPULATION 105,883	Lynn POPULATION 105,153	Lowell POPULATION 101,229
Maintenance	\$6,202,267.47	\$5,231,734.74	\$6,231,103.44	\$5,973,769.87
<i>Departmental</i>	<i>5,937,363.62</i>	<i>5,033,302.92</i>	<i>6,007,913.66</i>	<i>5,644,393.29</i>
General government	224,252.07	245,123.73	198,317.48	252,291.48
Protection of persons and property	95,974.99	837,796.45	933,712.51	933,302.43
Health and sanitation	530,673.98	523,312.99	513,510.85	382,596.25
Highways	303,135.65	258,508.04	269,448.52	329,044.44
Charities	1,069,309.65	977,259.64	1,741,245.78	1,716,043.39
Soldiers' benefits	55,028.04	73,753.11	72,743.44	125,431.84
Schools	1,738,528.77	1,677,443.48	1,676,259.15	1,439,634.17
Libraries	75,046.32	92,985.70	110,045.19	42,771.10
Recreation	72,092.27	90,600.40	129,688.62	53,043.97
Pensions	252,744.21	197,551.42	185,915.83	222,351.14
Unclassified	61,577.07	58,984.96	77,026.28	87,883.08
<i>Public service enterprises</i>	<i>204,965.89</i>	<i>195,452.38</i>	<i>234,297.97</i>	<i>287,038.23</i>
Electric light	—	—	—	—
Water	203,384.52	195,452.38	234,297.97	285,122.73
All other	1,581.37	—	1,905.50	—
<i>Cemeteries</i>	<i>57,334.71</i>	<i>—</i>	<i>85,718.75</i>	<i>39,436.96</i>
<i>Administration of trust funds</i>	<i>2,603.35</i>	<i>2,979.44</i>	<i>3,173.07</i>	<i>2,911.39</i>
Interest	171,683.78	215,203.73	153,475.34	126,090.55
<i>Loans, general purposes</i>	<i>141,535.03</i>	<i>129,984.01</i>	<i>146,837.84</i>	<i>115,030.84</i>
<i>Loans, public service enterprises</i>	<i>30,148.75</i>	<i>85,219.72</i>	<i>6,637.50</i>	<i>11,017.21</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>52.50</i>
Outlays	181,586.48	84,918.86	243,785.49	86,335.36
<i>Departmental</i>	<i>179,828.88</i>	<i>76,774.43</i>	<i>231,320.24</i>	<i>56,628.78</i>
General government	614.95	1,050.00	—	—
Protection of persons and property	1,496.25	19,952.67	21,195.28	39,093.12
Health and sanitation	16,172.76	10,432.18	86,672.70	8,506.75
Highways	—	10,399.64	121,877.26	1,302.68
Charities	—	—	—	—
Schools	1,447.42	1,200.00	—	2,284.98
Libraries	97.50	—	—	—
Recreation	—	26,036.10	—	5,441.25
Unclassified	160,000.00	7,703.84	1,575.00	—
<i>Public service enterprises</i>	<i>1,423.65</i>	<i>8,144.43</i>	<i>4,404.31</i>	<i>29,706.58</i>
Electric light	—	—	—	—
Water	1,423.65	8,144.43	4,404.31	29,706.58
All other	—	—	—	—
<i>Cemeteries</i>	<i>333.95</i>	<i>—</i>	<i>8,060.94</i>	<i>—</i>
Municipal indebtedness	3,519,239.61	5,004,984.15	5,442,967.74	4,266,355.71
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,139,510.63</i>	<i>1,056,024.18</i>	<i>1,042,967.74</i>	<i>2,101,635.71</i>
<i>Bonds refunded, current year</i>	<i>23,947.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,200,000.00</i>	<i>3,900,000.00</i>	<i>4,400,000.00</i>	<i>3,250,000.00</i>
<i>Warrants or orders, previous years</i>	<i>155,781.73</i>	<i>48,959.97</i>	<i>—</i>	<i>—</i>
Transfers	31,433.75	13,458.94	62,784.02	14,605.02
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>31,433.75</i>	<i>13,458.94</i>	<i>62,784.02</i>	<i>14,605.02</i>
Refunds	12,016.33	48,301.07	22,726.68	119,796.77
Agency, trust, and investment	1,195,743.25	632,085.07	936,489.21	726,899.46
<i>Taxes and licenses for State</i>	<i>85,200.00</i>	<i>86,940.00</i>	<i>107,750.00</i>	<i>78,850.00</i>
<i>Taxes for county</i>	<i>188,553.27</i>	<i>130,451.57</i>	<i>202,442.42</i>	<i>118,367.16</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>902,676.82</i>	<i>408,940.17</i>	<i>618,141.59</i>	<i>524,621.70</i>
<i>All other</i>	<i>9,313.16</i>	<i>5,753.33</i>	<i>8,155.20</i>	<i>5,060.60</i>
RECAPITULATION.				
Maintenance and interest	\$6,373,951.25	\$5,446,938.47	\$6,384,578.78	\$6,099,860.42
Permanent debt (except from sinking funds) ¹	1,139,510.63	1,056,024.18	1,042,967.74	2,101,635.71
Sinking fund requirements from revenue	—	—	—	—
Outlays	181,586.48	84,918.86	243,785.49	86,335.36
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	23,947.25	—	—	—
Temporary loans	2,355,781.73	3,948,959.97	4,400,000.00	3,250,000.00
Transfers (except to sinking funds) and refunds	43,450.08	61,760.01	85,510.70	134,401.79
Agency, trust, and investment	1,195,743.25	632,085.07	936,489.21	726,899.46
Total payments	\$11,313,970.67	\$11,230,686.56	\$13,093,331.92	\$11,313,852.74
<i>Balance on hand, including funds</i>	<i>890,254.76</i>	<i>713,394.02</i>	<i>1,928,033.75</i>	<i>615,517.42</i>
GRAND TOTAL	\$12,204,225.43	\$11,944,080.58	\$15,021,365.67	\$11,929,370.16

¹ Includes \$1,000 paid from balances of Federal grants for outlays.² Includes \$1,422.93 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Lawrence POPULATION 85,603	Quincy POPULATION 82,084	Newton POPULATION 77,257	Medford POPULATION 67,071
REVENUE.	\$5,249,063.19	\$6,503,478.17	\$6,564,356.85	\$4,774,979.84
General	4,519,736.19	4,957,150.48	5,530,558.65	3,967,775.80
<i>Taxes</i>	<i>4,035,758.04</i>	<i>4,474,023.80</i>	<i>5,128,742.95</i>	<i>3,623,734.84</i>
Property, poll, and income	3,442,053.01	4,194,550.80	4,882,050.34	3,428,592.01
Corporation, bank, etc.	593,705.03	279,473.00	246,692.61	195,142.83
<i>Licenses and permits</i>	<i>98,770.48</i>	<i>79,683.50</i>	<i>45,839.00</i>	<i>14,313.00</i>
<i>Fines and forfeits</i>	<i>4,028.17</i>	<i>3,693.50</i>	<i>5,616.15</i>	<i>2,842.96</i>
<i>Grants and gifts</i>	<i>381,179.50</i>	<i>399,452.66</i>	<i>350,360.55</i>	<i>326,885.00</i>
For expenses	381,179.50	354,532.66	350,360.55	326,885.00
For outlays	—	44,920.00	—	—
<i>All other</i>	<i>—</i>	<i>297.02</i>	<i>—</i>	<i>—</i>
Commercial	729,327.00	1,546,327.69	1,033,798.20	807,204.04
<i>Special assessments</i>	<i>278.50</i>	<i>26,551.02</i>	<i>78,903.96</i>	<i>17,747.59</i>
To meet expenses	210.10	—	10,260.82	—
To meet outlays	68.40	26,551.02	68,643.14	17,747.59
<i>Privileges</i>	<i>69,179.01</i>	<i>118,008.79</i>	<i>161,054.14</i>	<i>82,535.66</i>
<i>Departmental</i>	<i>351,615.41</i>	<i>829,636.79</i>	<i>414,153.81</i>	<i>378,885.02</i>
General government	5,893.21	5,569.23	15,519.36	6,443.53
Protection of persons and property	4,692.50	3,447.97	3,894.80	230.55
Health and sanitation	27,144.51	43,689.84	14,539.98	18,486.90
Highways	648.50	1,860.96	12,093.22	405.81
Charities	293,169.78	732,059.77	235,268.53	305,578.39
Soldiers' benefits	9,922.50	5,892.50	3,746.85	7,143.00
Schools	3,925.59	11,023.72	106,375.47	34,655.82
Libraries	703.06	4,357.68	11,666.21	2,889.87
Recreation	190.00	1,654.89	2,951.19	—
Unclassified	5,325.76	20,080.23	8,098.20	3,051.15
<i>Public service enterprises</i>	<i>277,589.45</i>	<i>498,502.43</i>	<i>341,394.34</i>	<i>243,447.64</i>
Electric light	—	—	—	—
Water	277,589.45	498,502.43	341,394.34	243,447.64
All other	—	—	—	—
<i>Cemeteries</i>	<i>15,156.20</i>	<i>36,803.23</i>	<i>—</i>	<i>54,806.77</i>
<i>Interest</i>	<i>15,508.43</i>	<i>36,826.43</i>	<i>38,291.95</i>	<i>29,781.36</i>
On sinking funds	—	—	—	—
On trust and investment funds	246.87	19,051.69	13,589.35	2,747.98
All other	15,261.56	17,773.74	24,702.60	27,033.38
NON-REVENUE.	\$4,337,518.30	\$2,644,162.20	\$1,935,243.98	\$2,360,702.31
Offsets to outlays	475.00	28,133.22	3,167.65	22,855.24
<i>Departmental</i>	<i>475.00</i>	<i>28,133.22</i>	<i>3,167.65</i>	<i>17,399.88</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,455.36</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	3,590,495.09	1,917,362.59	900,894.46	1,840,252.00
<i>Loans, general purposes</i>	<i>—</i>	<i>14,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>40,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>3,500,000.00</i>	<i>1,900,000.00</i>	<i>700,000.00</i>	<i>1,800,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>90,495.09</i>	<i>3,362.59</i>	<i>200,884.46</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>252.00</i>
Transfers	1,963.95	3,532.00	2,550.00	6,227.06
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,963.95</i>	<i>3,532.00</i>	<i>2,550.00</i>	<i>6,227.06</i>
Refunds	12,020.04	9,877.48	20,800.96	33,592.56
Agency, trust, and investment	732,564.22	685,256.91	1,007,830.91	457,775.45
<i>Taxes and licenses for State</i>	<i>78,980.00</i>	<i>99,690.00</i>	<i>123,500.00</i>	<i>65,400.00</i>
<i>Taxes for county</i>	<i>148,238.58</i>	<i>137,526.62</i>	<i>185,894.35</i>	<i>98,176.44</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>502,002.84</i>	<i>437,430.21</i>	<i>688,992.36</i>	<i>287,076.78</i>
<i>All other</i>	<i>3,342.80</i>	<i>10,610.08</i>	<i>9,944.20</i>	<i>7,122.23</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$5,249,538.19	\$6,531,611.39	\$6,567,524.50	\$4,797,835.08
Premiums	—	—	10.00	252.00
Municipal indebtedness	3,590,495.09	1,917,362.59	900,884.46	1,840,000.00
Transfers and refunds	13,983.99	13,409.48	23,350.96	39,819.62
Agency, trust, and investment	732,564.22	685,256.91	1,007,830.91	457,775.45
Total receipts	\$9,586,581.49	\$9,147,640.37	\$8,499,600.83	\$7,135,682.15
Balance on hand, including funds	1,297,827.77	1,030,222.25	1,647,675.73	516,009.03
GRAND TOTAL	\$10,884,409.26	\$10,177,862.62	\$10,147,276.56	\$7,651,691.18

Graded According to Population of 1945 — Continued.

PAYMENTS.	Lawrence POPULATION 85,603	Quincy POPULATION 82,084	Newton POPULATION 77,257	Medford POPULATION 67,071
Maintenance	\$4,491,456.67	\$4,984,943.33	\$5,196,691.12	\$3,467,632.61
<i>Departmental</i>	<i>4,233,720.97</i>	<i>4,739,690.30</i>	<i>4,674,449.79</i>	<i>3,302,645.55</i>
General government	168,698.36	203,022.77	215,090.70	169,629.94
Protection of persons and property	720,006.38	745,860.29	761,163.78	539,194.74
Health and sanitation	420,228.12	497,032.26	435,006.44	271,462.37
Highways	302,674.96	344,735.55	641,389.78	243,442.31
Charities	915,773.55	1,223,590.90	559,975.95	641,856.69
Soldiers' benefits	47,800.78	31,900.38	19,898.95	24,489.23
Schools	1,246,969.80	1,383,069.83	1,867,324.17	1,179,616.87
Libraries	57,694.10	91,674.48	115,730.55	45,522.72
Recreation	76,971.97	91,317.21	139,859.65	53,298.03
Pensions	138,111.48	108,986.63	178,554.68	82,297.64
Unclassified	138,800.47	18,500.00	40,455.14	51,835.01
<i>Public service enterprises</i>	<i>224,307.85</i>	<i>184,318.98</i>	<i>218,390.90</i>	<i>119,074.05</i>
Electric light	—	—	—	—
Water	224,307.85	184,318.98	218,390.90	119,074.05
All other	—	—	—	—
<i>Cemeteries</i>	<i>31,665.44</i>	<i>54,861.65</i>	—	<i>43,446.80</i>
<i>Administration of trust funds</i>	<i>1,753.41</i>	<i>6,072.40</i>	<i>3,850.43</i>	<i>2,467.21</i>
Interest	69,023.31	150,996.87	165,378.95	137,331.03
<i>Loans, general purposes</i>	<i>60,458.31</i>	<i>89,228.74</i>	<i>148,343.89</i>	<i>89,916.95</i>
<i>Loans, public service enterprises</i>	<i>8,565.00</i>	<i>61,768.13</i>	<i>17,035.06</i>	<i>46,726.58</i>
<i>Loans, cemeteries</i>	—	—	—	<i>687.60</i>
Outlays	34,752.64	266,445.67	153,424.96	111,329.94
<i>Departmental</i>	<i>31,249.13</i>	<i>241,584.26</i>	<i>145,886.86</i>	<i>76,135.12</i>
General government	—	300.00	2,354.75	3,672.55
Protection of persons and property	14,860.55	59,188.31	3,315.97	4,295.77
Health and sanitation	4,776.44	89,007.41	10,438.31	48,695.68
Highways	9,307.80	17,708.21	69,994.55	2,579.53
Charities	—	59,375.80	—	—
Schools	—	7,586.38	59,183.28	9,981.66
Libraries	—	510.75	—	—
Recreation	—	7,907.40	600.00	6,909.93
Unclassified	2,304.34	—	—	—
<i>Public service enterprises</i>	<i>3,503.51</i>	<i>23,172.53</i>	<i>7,538.10</i>	<i>31,471.64</i>
Electric light	—	—	—	—
Water	3,503.51	23,172.53	7,538.10	31,471.64
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>1,688.88</i>	—	<i>3,723.18</i>
Municipal indebtedness	4,032,084.46	2,936,190.46	2,108,452.94	2,833,348.61
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>430,007.63</i>	<i>831,907.46</i>	<i>1,660,569.89</i>	<i>633,348.61</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>3,500,000.00</i>	<i>2,100,000.00</i>	<i>1,300,000.00</i>	<i>2,200,000.00</i>
<i>Warrants or orders, previous years</i>	<i>102,076.83</i>	<i>4,283.00</i>	<i>147,883.05</i>	—
Transfers	1,963.95	3,532.00	2,550.00	6,227.06
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>1,963.95</i>	<i>3,532.00</i>	<i>2,550.00</i>	<i>6,227.06</i>
Refunds	12,020.04	9,877.48	20,800.96	33,592.56
Agency, trust, and investment	701,237.85	681,387.37	911,347.51	459,760.46
<i>Taxes and licenses for State</i>	<i>78,980.00</i>	<i>99,690.00</i>	<i>123,500.00</i>	<i>65,400.00</i>
<i>Taxes for county</i>	<i>148,238.58</i>	<i>137,526.62</i>	<i>185,394.35</i>	<i>98,176.44</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>470,676.47</i>	<i>433,992.27</i>	<i>592,394.96</i>	<i>289,063.69</i>
<i>All other</i>	<i>3,342.80</i>	<i>10,178.48</i>	<i>10,058.20</i>	<i>7,120.43</i>

RECAPITULATION.

Maintenance and interest	\$4,560,479.98	\$5,135,940.20	\$5,362,070.07	\$3,604,963.64
Permanent debt (except from sinking funds)	430,007.63	831,907.46	1,660,569.89	633,348.61
Sinking fund requirements from revenue	—	—	—	—
Outlays	34,752.64	266,445.67	153,424.96	111,329.94
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	3,602,076.83	2,104,283.00	1,447,883.05	2,200,000.00
Transfers (except to sinking funds) and refunds	13,983.99	13,409.48	23,350.96	39,819.62
Agency, trust, and investment	701,237.85	681,387.37	911,347.51	459,760.46
Total payments	\$9,342,538.92	\$9,033,373.18	\$8,558,646.44	\$7,049,222.27
Balance on hand, including funds	1,541,870.34	1,144,489.44	1,588,630.12	602,468.91
GRAND TOTAL	\$10,884,409.26	\$10,177,862.62	\$10,147,276.56	\$7,651,691.18

1 Includes \$11,236.90 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Brockton POPULATION 65,202	Malden POPULATION 59,567	Holyoke POPULATION 53,775	Pittsfield POPULATION 53,560
REVENUE.	\$5,067,020.07	\$4,335,969.05	\$5,351,348.22	\$3,256,565.61
General	3,904,842.93	3,555,700.53	3,184,855.79	2,661,174.56
<i>Taxes</i>	<i>3,312,666.89</i>	<i>3,209,159.92</i>	<i>2,775,655.76</i>	<i>2,269,986.69</i>
Property, poll, and income	3,137,039.39	3,069,506.38	2,359,914.72	2,063,283.44
Corporation, bank, etc.	175,627.50	139,653.54	415,741.04	206,703.25
<i>Licenses and permits</i>	<i>60,571.41</i>	<i>39,515.05</i>	<i>70,742.00</i>	<i>76,517.96</i>
<i>Fines and forfeits</i>	<i>4,443.50</i>	<i>3,706.45</i>	<i>2,213.09</i>	<i>6,409.04</i>
<i>Grants and gifts</i>	<i>537,161.33</i>	<i>299,265.84</i>	<i>336,244.94</i>	<i>308,260.87</i>
For expenses	527,161.33	299,265.84	336,244.94	308,260.87
For outlays	—	—	—	—
All other	—	3,653.27	—	—
Commercial	1,162,177.14	780,268.52	2,166,492.43	595,391.05
<i>Special assessments</i>	<i>15,621.33</i>	<i>40,706.55</i>	<i>325.70</i>	<i>10,671.78</i>
To meet expenses	1,766.50	16,084.07	—	8,470.29
To meet outlays	13,854.83	24,622.48	325.70	2,201.49
<i>Privileges</i>	<i>84,146.44</i>	<i>53,308.71</i>	<i>62,369.14</i>	<i>68,168.44</i>
<i>Departmental</i>	<i>174,935.37</i>	<i>398,137.93</i>	<i>303,895.45</i>	<i>277,732.85</i>
General government	7,992.83	5,373.52	9,931.44	8,669.88
Protection of persons and property	2,909.79	965.76	3,405.71	1,351.51
Health and sanitation	199,141.10	18,627.53	2,641.58	8,413.80
Highways	1,299.16	884.22	1,265.08	3,477.29
Charities	499,092.52	356,659.21	236,429.88	223,307.53
Soldiers' benefits	8,135.84	9,051.00	6,832.00	7,092.50
Schools	7,717.99	2,980.06	32,515.55	21,232.39
Libraries	2,067.55	3,219.60	—	—
Recreation	11,200.71	—	156.85	485.55
Unclassified	15,377.88	377.03	10,717.36	3,702.40
<i>Public service enterprises</i>	<i>269,110.88</i>	<i>209,489.85</i>	<i>1,761,528.03</i>	<i>234,058.35</i>
Electric light	—	—	2,153,899.86	—
Water	269,110.88	209,489.85	222,528.17	234,058.35
All other	—	—	—	—
<i>Cemeteries</i>	<i>24,968.61</i>	<i>29,688.88</i>	—	—
<i>Interest</i>	<i>23,404.51</i>	<i>49,041.60</i>	<i>38,374.11</i>	<i>4,759.63</i>
On sinking funds	—	3,915.21	—	—
On trust and investment funds	5,529.02	21,332.68	24,385.47	—
All other	17,875.49	23,793.71	13,988.64	4,759.63
NON-REVENUE.	\$3,155,514.78	\$2,559,581.24	\$1,943,311.25	\$1,300,784.66
Offsets to outlays	31,484.33	766.00	4,422.48	26,289.59
<i>Departmental</i>	<i>24,970.45</i>	<i>766.00</i>	<i>4,202.53</i>	<i>26,289.59</i>
<i>Public service enterprises</i>	<i>6,513.88</i>	—	<i>219.95</i>	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	2,490,000.00	1,777,089.91	1,160,000.00	500,000.00
<i>Loans, general purposes</i>	<i>60,000.00</i>	<i>27,000.00</i>	<i>60,000.00</i>	—
<i>Loans, public service enterprises</i>	<i>30,000.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>2,400,000.00</i>	<i>1,750,000.00</i>	<i>1,100,000.00</i>	<i>500,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	89.91	—	—
Transfers	47,804.51	150,788.84	228,525.85	362,125.00
<i>From sinking funds</i>	—	<i>40,000.00</i>	—	—
All other	47,804.51	110,788.84	228,525.85	362,125.00
Refunds	46,006.61	43,981.84	12,489.64	12,506.73
Agency, trust, and investment	540,219.33	586,955.15	537,873.28	399,863.34
<i>Taxes and licenses for State</i>	<i>58,250.00</i>	<i>58,410.00</i>	<i>63,690.00</i>	<i>50,800.00</i>
<i>Taxes for county</i>	<i>113,809.37</i>	<i>87,668.26</i>	<i>113,688.76</i>	<i>84,987.59</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>360,029.32</i>	<i>435,386.44</i>	<i>356,569.72</i>	<i>255,882.11</i>
All other	8,130.64	5,490.45	3,924.80	8,193.64
RECAPITULATION.				
Revenue and offsets to outlays	\$5,098,504.40	\$4,336,735.05	\$5,355,770.70	\$3,282,855.20
Premiums	—	89.91	—	—
Municipal indebtedness	2,490,000.00	1,777,000.00	1,160,000.00	500,000.00
Transfers and refunds	93,811.12	194,770.18	241,015.49	374,631.73
Agency, trust, and investment	540,219.33	586,955.15	537,873.28	399,863.34
Total receipts	\$8,222,534.85	\$6,895,550.29	\$7,294,659.47	\$4,557,350.27
Balance on hand, including funds	1,138,308.46	801,034.02	352,360.45	856,383.44
GRAND TOTAL	\$9,360,843.31	\$7,696,584.31	\$7,647,019.92	\$5,412,733.71

1 Includes \$3.50 from administration of trust funds.

2 Includes \$414,215.37 from gas.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Brockton POPULATION 65,202	Malden POPULATION 59,567	Holyoke POPULATION 53,775	Pittsfield POPULATION 53,560
Maintenance	\$4,116,224.96	\$3,375,305.70	\$4,477,687.61	\$2,638,428.34
<i>Departmental</i>	<i>3,962,386.41</i>	<i>3,202,840.38</i>	<i>3,214,675.31</i>	<i>2,557,895.01</i>
General government	191,799.78	137,445.69	177,324.91	119,273.74
Protection of persons and property	579,285.33	583,701.17	653,152.64	307,436.16
Health and sanitation	328,252.96	292,442.79	220,701.05	136,495.11
Highways	223,627.47	196,862.16	117,773.72	207,220.55
Charities	1,296,454.61	777,587.67	616,284.58	603,783.24
Soldiers' benefits	54,065.88	56,616.02	29,671.88	39,470.52
Schools	965,050.47	881,660.93	980,433.22	937,405.72
Libraries	54,475.99	54,494.22	46,874.35	50,000.00
Recreation	63,051.29	73,129.55	72,320.87	40,725.13
Pensions	164,580.11	105,751.70	158,119.90	47,353.49
Unclassified	41,742.52	43,148.48	142,018.19	68,729.35
<i>Public service enterprises</i>	<i>129,211.15</i>	<i>120,829.45</i>	<i>1,261,307.30</i>	<i>79,930.79</i>
Electric light	—	—	¹ 1,105,725.68	—
Water	129,211.15	120,829.45	155,581.62	79,930.79
All other	—	—	—	—
<i>Cemeteries</i>	<i>22,594.78</i>	<i>50,072.50</i>	—	—
<i>Administration of trust funds</i>	<i>2,032.62</i>	<i>1,563.37</i>	<i>1,705.00</i>	<i>604.54</i>
Interest	69,871.07	136,436.43	44,107.09	28,925.83
<i>Loans, general purposes</i>	<i>52,668.32</i>	<i>94,551.75</i>	<i>25,854.59</i>	<i>26,000.83</i>
<i>Loans, public service enterprises</i>	<i>17,202.75</i>	<i>41,884.68</i>	<i>18,252.50</i>	<i>2,925.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	144,780.14	99,432.00	94,484.00	70,517.28
<i>Departmental</i>	<i>101,714.97</i>	<i>84,910.21</i>	<i>35,864.39</i>	<i>55,975.55</i>
General government	—	—	—	15,925.85
Protection of persons and property	1,000.00	12,704.95	7,339.00	339.71
Health and sanitation	69,711.85	45,595.77	—	18,370.62
Highways	20,267.53	8,615.23	19,022.00	17,191.38
Charities	—	777.16	—	—
Schools	6,633.47	8,700.00	3,038.39	—
Libraries	3,000.00	6,768.42	—	—
Recreation	602.12	1,748.68	150.00	4,147.99
Unclassified	500.00	—	6,315.00	—
<i>Public service enterprises</i>	<i>43,065.17</i>	<i>13,925.53</i>	<i>58,619.61</i>	<i>14,541.73</i>
Electric light	—	—	² 51,501.44	—
Water	43,065.17	13,925.53	7,118.17	14,541.73
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>596.26</i>	—	—
Municipal indebtedness	3,112,800.00	2,405,130.60	1,603,133.08	696,000.00
<i>From sinking funds</i>	—	<i>40,000.00</i>	—	—
<i>From revenue and other sources</i>	<i>712,800.00</i>	<i>615,130.60</i>	<i>303,133.08</i>	<i>196,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>2,400,000.00</i>	<i>1,750,000.00</i>	<i>1,300,000.00</i>	<i>500,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	47,804.51	150,788.84	228,525.85	362,125.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>47,804.51</i>	<i>150,788.84</i>	<i>228,525.85</i>	<i>362,125.00</i>
Refunds	46,006.61	43,981.34	12,489.64	12,506.73
Agency, trust, and investment	549,201.38	636,591.96	712,064.32	725,316.80
<i>Taxes and licenses for State</i>	<i>58,250.00</i>	<i>58,410.00</i>	<i>63,690.00</i>	<i>50,800.00</i>
<i>Taxes for county</i>	<i>113,809.37</i>	<i>87,668.26</i>	<i>113,688.76</i>	<i>84,987.59</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>369,023.37</i>	<i>485,057.45</i>	<i>530,766.16</i>	<i>580,998.07</i>
<i>All other</i>	<i>8,118.64</i>	<i>5,456.25</i>	<i>3,919.40</i>	<i>8,531.14</i>

RECAPITULATION.

Maintenance and interest	\$4,186,096.03	\$3,511,742.13	\$4,521,794.70	\$2,667,354.17
Permanent debt (except from sinking funds)	712,800.00	615,130.60	303,133.08	196,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	144,780.14	99,432.00	94,484.00	70,517.28
Permanent debt from sinking funds	—	40,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,400,000.00	1,750,000.00	1,300,000.00	500,000.00
Transfers (except to sinking funds) and refunds	93,811.12	194,770.18	241,015.49	374,631.73
Agency, trust, and investment	549,201.38	636,591.96	712,064.32	725,316.80
Total payments	\$8,086,688.67	\$6,847,666.87	\$7,172,491.59	\$4,533,819.98
Balance on hand, including funds	1,274,154.64	848,917.44	474,528.33	878,913.73
GRAND TOTAL	\$9,360,843.31	\$7,696,584.31	\$7,647,019.92	\$5,412,733.71

¹ Includes \$400,303.56 for gas.² Includes \$16,622.09 for gas.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Everett POPULATION 48,553	Haverhill POPULATION 46,162	Chicopee POPULATION 44,626	Fitchburg POPULATION 43,770
REVENUE.	\$3,785,854.74	\$3,448,741.61	\$3,214,223.54	\$3,161,317.68
General	3,101,740.91	2,654,354.18	2,175,835.06	2,406,288.87
<i>Taxes</i>	<i>2,817,187.53</i>	<i>2,184,210.47</i>	<i>1,896,770.79</i>	<i>2,174,384.25</i>
Property, poll, and income	2,577,574.48	2,066,413.23	1,672,529.63	1,991,231.84
Corporation, bank, etc.	239,613.05	117,797.24	224,241.16	183,152.41
<i>Licenses and permits</i>	<i>35,268.13</i>	<i>44,590.76</i>	<i>29,247.50</i>	<i>43,168.00</i>
<i>Fines and forfeits</i>	<i>2,910.39</i>	<i>2,623.75</i>	<i>4,659.50</i>	<i>3,036.74</i>
<i>Grants and gifts</i>	<i>246,374.86</i>	<i>422,871.33</i>	<i>245,075.27</i>	<i>185,064.68</i>
For expenses	246,374.86	417,852.58	213,200.27	185,064.68
For outlays	—	5,018.75	31,875.00	—
All other	—	57.87	82.00	635.20
Commercial	684,113.83	794,387.43	1,038,388.48	755,028.81
<i>Special assessments</i>	<i>27.97</i>	<i>1,851.45</i>	<i>1,075.01</i>	<i>237.51</i>
To meet expenses	—	1,851.45	—	—
To meet outlays	27.97	—	1,075.01	237.51
<i>Privileges</i>	<i>42,187.36</i>	<i>62,460.87</i>	<i>48,090.00</i>	<i>48,768.77</i>
<i>Departmental</i>	<i>297,708.89</i>	<i>534,136.54</i>	<i>142,519.19</i>	<i>516,874.13</i>
General government	6,819.97	5,709.75	4,069.40	2,523.00
Protection of persons and property	814.90	1,226.19	361.58	2,498.86
Health and sanitation	6,857.78	15,932.20	7.00	10,906.08
Highways	37.00	187.00	90.00	23,992.62
Charities	249,821.20	490,543.71	109,399.86	426,557.34
Soldiers' benefits	8,827.50	5,571.50	6,193.17	5,908.50
Schools	12,431.33	5,849.33	15,576.18	41,181.82
Libraries	1,495.11	665.35	1,131.21	1,298.74
Recreation	8,437.92	63.86	—	50.00
Unclassified	2,166.18	8,387.45	5,690.79	1,957.17
<i>Public service enterprises</i>	<i>309,607.93</i>	<i>167,707.90</i>	<i>828,680.21</i>	<i>154,926.77</i>
Electric light	—	—	601,510.21	—
Water	309,607.93	167,707.90	227,170.00	154,926.77
All other	—	—	—	—
<i>Cemeteries</i>	<i>21,971.46</i>	<i>64.75</i>	<i>4,021.18</i>	<i>15,266.39</i>
<i>Interest</i>	<i>12,610.22</i>	<i>28,165.92</i>	<i>14,002.89</i>	<i>18,955.24</i>
On sinking funds	—	—	—	—
On trust and investment funds	6,100.12	13,106.57	2,566.00	9,629.23
All other	6,510.10	15,059.35	11,436.89	9,326.01
NON-REVENUE.	\$1,992,232.89	\$1,984,505.44	\$1,347,518.60	\$1,628,180.60
Offsets to outlays	5,130.01	35,891.32	56,989.42	6,587.73
<i>Departmental</i>	<i>5,130.01</i>	<i>34,411.32</i>	<i>56,989.42</i>	<i>6,587.73</i>
<i>Public service enterprises</i>	<i>—</i>	<i>1,480.00</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,200,000.00	1,500,000.00	900,000.00	1,300,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,200,000.00</i>	<i>1,500,000.00</i>	<i>900,000.00</i>	<i>1,300,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	305,537.85	40,902.59	52,899.39	18,942.57
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	305,537.85	40,902.59	52,899.39	18,942.57
Refunds	25,629.08	22,049.63	20,232.20	8,221.98
Agency, trust, and investment	455,935.95	385,661.90	317,397.59	294,428.32
<i>Taxes and licenses for State</i>	<i>56,090.00</i>	<i>41,150.00</i>	<i>33,090.00</i>	<i>41,300.00</i>
<i>Taxes for county</i>	<i>84,140.51</i>	<i>77,313.28</i>	<i>59,032.42</i>	<i>71,447.42</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>312,020.75</i>	<i>261,042.82</i>	<i>221,299.57</i>	<i>178,842.43</i>
All other	3,684.69	6,155.80	3,975.60	2,838.47
RECAPITULATION.				
Revenue and offsets to outlays	\$3,790,984.75	\$3,484,632.93	\$3,271,212.96	\$3,167,905.41
Premiums	—	—	—	—
Municipal indebtedness	1,200,000.00	1,500,000.00	900,000.00	1,300,000.00
Transfers and refunds	331,166.93	62,952.22	73,131.59	27,164.55
Agency, trust, and investment	455,935.95	385,661.90	317,397.59	294,428.32
Total receipts	\$5,778,087.63	\$5,433,247.05	\$4,561,742.14	\$4,789,498.28
Balance on hand, including funds	1,053,558.85	464,160.14	927,792.62	375,286.91
GRAND TOTAL	\$6,831,646.48	\$5,897,407.19	\$5,489,534.76	\$5,164,785.19

Graded According to Population of 1945 — Continued.

PAYMENTS.	Everett POPULATION 48,553	Haverhill POPULATION 46,162	Chicopee POPULATION 44,626	Fitchburg POPULATION 43,770
Maintenance	\$2,935,673.73	\$3,009,352.06	\$2,539,919.53	\$2,562,296.84
<i>Departmental</i>	<i>2,785,883.72</i>	<i>2,890,215.18</i>	<i>1,904,577.62</i>	<i>2,453,994.82</i>
General government	139,363.14	109,844.73	138,020.10	113,738.39
Protection of persons and property	497,757.94	390,495.74	372,465.15	326,526.55
Health and sanitation	198,910.44	142,365.94	109,377.85	141,649.31
Highways	101,401.96	166,190.26	83,367.26	248,222.83
Charities	593,346.81	1,163,862.93	328,881.59	804,163.91
Soldiers' benefits	46,484.22	42,886.09	48,727.07	24,753.34
Schools	913,707.82	692,604.25	699,793.34	637,056.56
Libraries	45,613.05	32,506.67	21,804.67	35,606.12
Recreation	67,110.34	25,138.45	24,711.50	25,586.80
Pensions	86,279.37	81,136.49	47,958.06	69,819.09
Unclassified	95,908.63	43,183.63	29,471.03	26,871.92
<i>Public service enterprises</i>	<i>118,349.44</i>	<i>116,727.20</i>	<i>624,375.32</i>	<i>76,974.58</i>
Electric light	—	—	486,264.72	—
Water	118,349.44	116,703.23	138,110.60	76,974.58
All other	—	23.97	—	—
<i>Cemeteries</i>	<i>30,234.66</i>	<i>900.00</i>	<i>9,280.53</i>	<i>30,057.24</i>
<i>Administration of trust funds</i>	<i>1,205.91</i>	<i>1,509.68</i>	<i>1,686.06</i>	<i>1,270.20</i>
Interest	104,247.20	37,317.60	28,662.70	35,276.54
<i>Loans, general purposes</i>	<i>49,000.02</i>	<i>34,843.85</i>	<i>19,596.06</i>	<i>30,221.54</i>
<i>Loans, public service enterprises</i>	<i>55,247.18</i>	<i>2,473.75</i>	<i>9,066.64</i>	<i>5,055.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	38,533.96	28,871.62	198,799.61	77,697.90
<i>Departmental</i>	<i>17,430.16</i>	<i>26,318.93</i>	<i>139,212.31</i>	<i>62,243.24</i>
General government	—	—	—	—
Protection of persons and property	4,495.38	5,733.38	6,774.50	745.00
Health and sanitation	7,755.11	2,475.00	22,500.00	2,986.65
Highways	1,021.76	1,278.50	105,189.70	16,440.45
Charities	—	2,691.88	—	7,717.01
Schools	2,230.86	14,072.05	—	12,062.01
Libraries	—	—	—	7,160.12
Recreation	—	—	—	7,020.00
Unclassified	1,927.05	68.12	4,748.11	8,112.00
<i>Public service enterprises</i>	<i>21,103.80</i>	<i>2,552.69</i>	<i>59,587.30</i>	<i>15,454.66</i>
Electric light	—	—	9,933.19	—
Water	21,103.80	2,552.69	49,654.11	15,454.66
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,333,785.43	1,828,519.00	1,764,231.04	1,693,200.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>383,785.43</i>	<i>328,519.00</i>	<i>264,231.04</i>	<i>293,200.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,950,000.00</i>	<i>1,500,000.00</i>	<i>1,500,000.00</i>	<i>1,400,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	305,537.85	40,902.59	52,899.39	18,942.57
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>305,537.85</i>	<i>40,902.59</i>	<i>52,899.39</i>	<i>18,942.57</i>
Refunds	25,629.08	22,049.63	20,232.20	8,221.98
Agency, trust, and investment	665,316.42	353,472.06	365,900.22	272,729.94
<i>Taxes and licenses for State</i>	<i>56,090.00</i>	<i>41,150.00</i>	<i>33,090.00</i>	<i>41,300.00</i>
<i>Taxes for county</i>	<i>84,140.51</i>	<i>77,313.28</i>	<i>59,032.42</i>	<i>71,447.42</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>521,447.42</i>	<i>228,852.98</i>	<i>269,819.00</i>	<i>157,171.05</i>
<i>All other</i>	<i>3,638.49</i>	<i>6,155.80</i>	<i>3,958.80</i>	<i>2,811.47</i>

RECAPITULATION.

Maintenance and interest	\$3,039,920.93	\$3,046,669.66	\$2,568,582.23	\$2,597,573.38
Permanent debt (except from sinking funds)	383,785.43	328,519.00	264,231.04	293,200.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	38,533.96	28,871.62	198,799.61	77,697.90
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,950,000.00	1,500,000.00	1,500,000.00	1,400,000.00
Transfers (except to sinking funds) and refunds	331,166.93	62,952.22	73,131.59	27,164.55
Agency, trust, and investment	665,316.42	353,472.06	365,900.22	272,729.94
Total payments	\$6,408,723.67	\$5,320,484.56	\$4,970,644.69	\$4,668,365.77
Balance on hand, including funds	422,922.81	576,922.63	513,890.07	496,419.42
GRAND TOTAL	\$6,831,646.48	\$5,897,407.19	\$5,489,534.76	\$5,164,785.19

TABLE 1. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Waltham POPULATION 43,577	Salem POPULATION 42,833	Chelsea POPULATION 39,940	Taunton POPULATION 38,612
REVENUE.	\$3,045,104.24	\$3,026,184.38	\$3,018,589.31	\$3,391,848.96
General	2,523,044.57	2,465,969.14	2,512,058.99	1,806,524.78
Taxes	2,252,367.73	2,181,712.34	2,293,229.44	1,569,566.84
Property, poll, and income	2,011,159.64	1,962,886.87	2,158,699.56	1,395,784.68
Corporation, bank, etc.	241,208.09	218,825.47	131,529.88	173,782.16
Licenses and permits	40,070.00	47,803.05	51,772.94	33,559.50
Fines and forfeits	2,613.66	829.45	2,522.30	2,254.34
Grants and gifts	227,993.18	235,624.30	164,534.31	200,755.17
For expenses	227,993.18	235,624.30	164,534.31	200,735.17
For outlays	—	—	—	—
All other	—	—	—	608.93
Commercial	522,059.67	560,215.24	506,530.32	1,585,324.18
Special assessments	5,870.39	229.52	8,978.52	399.86
To meet expenses	—	—	8,978.52	—
To meet outlays	5,870.39	229.52	—	399.86
Privileges	51,050.10	43,572.22	31,764.83	48,879.61
Departmental	1,228,662.92	279,271.18	267,177.24	250,345.40
General government	4,309.87	2,990.04	3,130.96	3,436.20
Protection of persons and property	1,515.09	6,003.15	1,485.53	1,994.61
Health and sanitation	24,543.87	13,924.83	1,427.51	23,417.43
Highways	77.18	363.97	6.30	1,117.91
Charities	182,314.29	217,083.52	240,049.78	195,835.28
Soldiers' benefits	1,582.00	11,181.12	11,536.80	5,010.50
Schools	8,277.75	6,215.03	1,732.52	13,991.29
Libraries	2,384.32	912.12	720.36	712.61
Recreation	—	13,520.63	117.90	22.30
Unclassified	13,658.55	7,076.77	6,969.58	4,807.27
Public service enterprises	195,842.28	204,435.88	166,558.69	1,261,969.84
Electric light	—	—	—	1,100,017.79
Water	195,762.98	204,412.14	164,769.59	161,952.05
All other	79.30	23.74	589.10	—
Cemeteries	22,395.02	9,232.05	—	14,292.70
Interest	18,238.96	23,474.39	33,251.04	9,436.77
On sinking funds	—	—	12,121.88	—
On trust and investment funds	7,550.15	11,809.93	551.22	1,747.44
All other	10,688.81	11,664.46	20,577.94	7,689.33
NON-REVENUE.	\$1,319,146.97	\$1,612,395.74	\$2,417,404.50	\$1,414,872.43
Offsets to outlays	13,824.22	14,554.42	3,480.00	16,690.56
Departmental	10,037.91	14,554.42	3,480.00	14,180.42
Public service enterprises	3,786.31	—	—	2,510.14
Cemeteries	—	—	—	—
Municipal indebtedness	831,482.75	1,273,654.60	2,041,351.79	1,050,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	31,482.75	—	483,195.83	—
Temporary loans (including revenue loans)	800,000.00	1,200,000.00	1,500,000.00	1,050,000.00
Unpaid warrants or orders, current year	—	73,654.60	58,152.86	—
Premiums	—	—	3.00	—
Transfers	20,751.95	3,270.55	13,022.92	5,918.92
From sinking funds	—	—	—	—
All other	20,751.95	3,270.55	13,022.92	5,918.92
Refunds	9,947.29	7,035.62	28,054.80	8,549.17
Agency, trust, and investment	443,140.76	313,880.55	331,494.99	333,713.78
Taxes and licenses for State	42,900.00	45,300.00	36,600.00	29,800.00
Taxes for county	64,400.14	85,110.36	—	59,021.93
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	329,551.29	182,145.99	294,856.20	241,785.99
All other	6,289.33	1,324.20	38.79	3,105.86
RECAPITULATION.				
Revenue and offsets to outlays	\$3,058,928.46	\$3,040,738.80	\$3,022,069.31	\$3,408,539.52
Premiums	—	—	3.00	—
Municipal indebtedness	831,482.75	1,273,654.60	2,041,348.79	1,050,000.00
Transfers and refunds	30,699.24	10,306.17	41,077.72	14,468.09
Agency, trust, and investment	443,140.76	313,880.55	331,494.99	333,713.78
Total receipts	\$4,364,251.21	\$4,638,580.12	\$5,435,993.81	\$4,806,721.39
Balance on hand, including funds	309,983.59	447,847.29	587,219.21	577,247.52
GRAND TOTAL	\$4,674,234.80	\$5,086,427.41	\$6,023,213.02	\$5,383,968.91

1 Includes \$57.50 from administration of trust funds.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Waltham POPULATION 43,577	Salem POPULATION 42,833	Chelsea POPULATION 39,940	Taunton POPULATION 38,612
Maintenance	\$2,269,201.69	\$2,584,954.35	\$2,470,150.55	\$2,713,334.33
<i>Departmental</i>	<i>2,127,883.67</i>	<i>2,404,836.88</i>	<i>2,391,989.38</i>	<i>1,906,198.48</i>
General government	131,173.37	115,209.94	128,222.88	92,298.20
Protection of persons and property	298,801.84	388,192.57	460,422.26	293,376.65
Health and sanitation	199,305.99	191,011.19	152,628.89	122,753.73
Highways	103,469.06	230,943.90	138,156.17	125,052.07
Charities	483,408.80	561,526.29	583,531.93	517,838.50
Soldiers' benefits	13,475.89	44,586.67	51,998.63	24,276.46
Schools	728,662.62	614,721.17	684,072.59	598,854.62
Libraries	42,178.97	40,354.98	28,092.87	27,397.13
Recreation	36,348.76	85,006.61	47,730.05	23,198.85
Pensions	74,355.57	72,282.33	68,163.49	62,402.12
Unclassified	16,702.80	61,001.23	48,969.62	18,750.15
<i>Public service enterprises</i>	<i>113,136.90</i>	<i>144,163.35</i>	<i>77,033.06</i>	<i>788,482.91</i>
Electric light	—	—	—	689,907.48
Water	113,136.90	142,312.48	77,033.06	98,575.43
All other	—	1,850.87	—	—
<i>Cemeteries</i>	<i>25,769.54</i>	<i>33,706.45</i>	<i>—</i>	<i>17,015.31</i>
<i>Administration of trust funds</i>	<i>2,411.58</i>	<i>2,247.67</i>	<i>1,128.11</i>	<i>1,637.63</i>
Interest	63,584.03	28,121.08	118,103.95	28,003.48
<i>Loans, general purposes</i>	<i>58,191.53</i>	<i>25,336.08</i>	<i>55,681.47</i>	<i>24,360.98</i>
<i>Loans, public service enterprises</i>	<i>5,392.50</i>	<i>2,785.00</i>	<i>32,422.48</i>	<i>3,642.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	148,441.74	204,930.87	23,586.88	176,793.25
<i>Departmental</i>	<i>122,631.26</i>	<i>185,893.67</i>	<i>22,936.88</i>	<i>33,426.64</i>
General government	1,945.88	490.68	166.42	—
Protection of persons and property	2,257.20	8,650.41	1,753.69	11,934.32
Health and sanitation	5,914.64	51,040.50	1,007.50	121.34
Highways	104,658.41	93,503.68	876.36	20,208.66
Charities	1,000.00	—	—	—
Schools	4,207.80	1,609.13	13,382.50	—
Libraries	—	—	—	—
Recreation	—	10,224.20	2,925.49	1,162.32
Unclassified	2,647.33	20,375.07	2,824.92	—
<i>Public service enterprises</i>	<i>25,271.42</i>	<i>6,846.93</i>	<i>650.00</i>	<i>142,666.61</i>
Electric light	—	—	—	137,848.22
Water	23,271.42	3,789.12	650.00	4,818.39
All other	—	3,057.81	—	—
<i>Cemeteries</i>	<i>2,539.06</i>	<i>12,190.27</i>	<i>—</i>	<i>700.00</i>
Municipal indebtedness	1,429,316.74	1,678,164.34	2,494,822.87	1,547,633.31
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>397,833.99</i>	<i>215,600.00</i>	<i>296,472.27</i>	<i>297,633.31</i>
<i>Bonds refunded, current year</i>	<i>31,482.75</i>	<i>—</i>	<i>483,195.83</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,000,000.00</i>	<i>1,400,000.00</i>	<i>1,636,019.45</i>	<i>1,250,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>62,564.34</i>	<i>79,135.32</i>	<i>—</i>
Transfers	20,751.95	3,270.55	13,022.92	5,918.92
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>
<i>All other</i>	<i>20,751.95</i>	<i>3,270.55</i>	<i>3,022.92</i>	<i>5,918.92</i>
Refunds	9,947.29	7,035.62	28,054.80	8,549.17
Agency, trust, and investment	435,388.71	283,271.05	349,259.80	319,872.14
<i>Taxes and licenses for State</i>	<i>42,900.00</i>	<i>45,300.00</i>	<i>36,600.00</i>	<i>29,800.00</i>
<i>Taxes for county</i>	<i>64,400.14</i>	<i>85,110.36</i>	<i>—</i>	<i>59,021.93</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>321,802.24</i>	<i>151,536.49</i>	<i>312,621.01</i>	<i>227,911.35</i>
<i>All other</i>	<i>6,286.33</i>	<i>1,324.20</i>	<i>38.79</i>	<i>3,138.86</i>
RECAPITULATION.				
Maintenance and interest	\$2,332,785.72	\$2,613,075.43	\$2,588,254.50	\$2,741,337.81
Permanent debt (except from sinking funds)	397,833.99	215,600.00	296,472.27	297,633.31
Sinking fund requirements from revenue	—	—	10,000.00	—
Outlays	148,441.74	204,930.87	23,586.88	176,793.25
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	31,482.75	—	483,195.83	—
Temporary loans	1,000,000.00	1,462,564.34	1,715,154.77	1,250,000.00
Transfers (except to sinking funds) and refunds	30,699.24	10,306.17	31,077.72	14,468.09
Agency, trust, and investment	435,388.71	283,271.05	349,259.80	319,872.14
Total payments	\$4,376,632.15	\$4,789,747.86	\$5,497,001.77	\$4,800,104.60
<i>Balance on hand, including funds</i>	<i>297,602.65</i>	<i>296,679.55</i>	<i>526,211.25</i>	<i>583,864.31</i>
GRAND TOTAL	\$4,674,234.80	\$5,086,427.41	\$6,023,213.02	\$5,383,968.91

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Revere POPULATION 35,687	Melrose POPULATION 27,971	Beverly POPULATION 26,814	Northampton POPULATION 24,977
REVENUE.	\$2,484,011.57	\$1,699,107.15	\$2,105,560.52	\$1,487,943.43
General	2,141,430.51	1,371,592.32	1,793,618.72	1,120,560.13
<i>Taxes</i>	<i>2,006,706.13</i>	<i>1,288,794.46</i>	<i>1,638,276.98</i>	<i>953,779.23</i>
Property, poll, and income	1,945,958.80	1,231,716.87	1,543,093.77	878,385.72
Corporation, bank, etc.	60,747.33	57,077.59	95,183.21	75,393.51
<i>Licenses and permits</i>	<i>15,068.51</i>	<i>2,900.70</i>	<i>14,130.17</i>	<i>26,812.50</i>
<i>Fines and forfeits</i>	<i>2,944.00</i>	<i>169.95</i>	<i>336.15</i>	<i>2,902.09</i>
<i>Grants and gifts</i>	<i>116,711.87</i>	<i>79,638.73</i>	<i>140,875.42</i>	<i>136,870.47</i>
For expenses	116,711.87	79,638.73	140,875.42	136,870.47
For outlays	—	—	—	—
All other	—	88.48	—	195.84
Commercial	342,581.06	327,514.83	311,941.80	367,383.30
<i>Special assessments</i>	<i>—</i>	<i>15,826.98</i>	<i>9,695.22</i>	<i>1,916.59</i>
To meet expenses	—	—	—	—
To meet outlays	—	15,826.98	9,695.22	1,916.59
<i>Privileges</i>	<i>30,283.56</i>	<i>42,351.06</i>	<i>32,749.64</i>	<i>30,416.75</i>
<i>Departmental</i>	<i>169,557.17</i>	<i>128,066.95</i>	<i>164,858.13</i>	<i>141,215.22</i>
General government	2,506.22	2,869.30	2,174.25	1,466.08
Protection of persons and property	263.67	319.38	1,629.44	853.04
Health and sanitation	1,669.16	13,860.81	4,725.38	1,454.93
Highways	45.00	13,723.01	25.00	2,481.03
Charities	149,958.01	75,121.81	137,889.83	80,955.63
Soldiers' benefits	6,670.00	2,524.50	3,587.00	5,073.00
Schools	3,134.74	4,078.75	12,187.22	46,532.79
Libraries	300.25	1,263.24	279.38	803.05
Recreation	—	9,315.81	138.25	—
Unclassified	5,010.12	14,990.34	2,222.38	1,595.67
<i>Public service enterprises</i>	<i>127,007.28</i>	<i>109,652.85</i>	<i>79,997.42</i>	<i>159,723.95</i>
Electric light	—	—	—	—
Water	127,007.28	109,652.85	79,997.42	85,931.67
All other	—	—	—	73,792.28
<i>Cemeteries</i>	<i>—</i>	<i>22,483.57</i>	<i>12,266.02</i>	<i>7,661.61</i>
<i>Interest</i>	<i>15,733.05</i>	<i>9,133.42</i>	<i>12,375.37</i>	<i>26,449.18</i>
On sinking funds	—	—	—	—
On trust and investment funds	70.18	1,619.52	4,363.00	20,196.16
All other	15,662.87	7,513.90	8,012.37	6,253.02
NON-REVENUE.	\$2,827,425.41	\$746,914.94	\$1,444,302.82	\$504,764.65
Offsets to outlays	—	1,494.43	7,014.54	11,833.50
<i>Departmental</i>	<i>—</i>	<i>1,494.43</i>	<i>7,014.54</i>	<i>11,833.50</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,624,000.00	400,000.00	1,118,015.00	150,000.00
<i>Loans, general purposes</i>	<i>10,000.00</i>	<i>—</i>	<i>18,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>614,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,000,000.00</i>	<i>400,000.00</i>	<i>1,100,000.00</i>	<i>150,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>15.00</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	570.00	108,706.13	4,944.35	32,146.28
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	570.00	108,706.13	4,944.35	32,146.28
Refunds	13,068.80	6,650.60	21,853.38	1,329.74
Agency, trust, and investment	189,786.61	230,063.78	292,475.55	309,455.13
<i>Taxes and licenses for State</i>	<i>31,100.00</i>	<i>30,450.00</i>	<i>30,700.00</i>	<i>22,390.00</i>
<i>Taxes for county</i>	<i>—</i>	<i>45,710.59</i>	<i>57,679.65</i>	<i>71,075.60</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>158,519.94</i>	<i>149,117.41</i>	<i>201,241.56</i>	<i>204,456.11</i>
All other	166.67	4,785.78	2,864.34	11,533.42
RECAPITULATION.				
Revenue and offsets to outlays	\$2,484,011.57	\$1,700,601.58	\$2,112,575.06	\$1,499,776.93
Premiums	—	—	15.00	—
Municipal indebtedness	2,624,000.00	400,000.00	1,118,000.00	150,000.00
Transfers and refunds	13,638.80	115,356.73	26,797.73	23,476.02
Agency, trust, and investment	189,786.61	230,063.78	292,475.55	309,455.13
Total receipts	\$5,311,436.98	\$2,446,022.09	\$3,549,863.34	\$1,992,708.08
Balance on hand, including funds	577,774.56	339,865.80	317,878.81	342,604.76
GRAND TOTAL	\$5,889,211.54	\$2,785,887.89	\$3,867,742.15	\$2,335,312.84

1 Includes \$12 from administration of trust funds.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Revere POPULATION 35,687	Melrose POPULATION 27,971	Beverly POPULATION 26,814	Northampton POPULATION 24,977
Maintenance	\$2,057,326.53	\$1,346,291.55	\$1,738,020.77	\$1,301,927.27
<i>Departmental</i>	<i>1,987,524.73</i>	<i>1,274,123.68</i>	<i>1,664,172.73</i>	<i>1,173,436.10</i>
General government	115,394.48	85,034.70	73,118.92	62,758.03
Protection of persons and property	329,877.80	212,171.69	303,214.09	181,157.73
Health and sanitation	133,163.03	99,217.63	112,540.09	61,095.52
Highways	165,429.18	87,335.44	182,467.52	118,190.14
Charities	387,949.90	199,682.37	334,459.18	216,755.94
Soldiers' benefits	23,748.16	16,404.85	12,054.12	23,845.56
Schools	700,040.93	435,502.16	530,072.22	429,135.86
Libraries	11,435.22	20,989.91	37,081.05	42,941.77
Recreation	14,178.29	50,790.90	16,706.65	6,663.82
Pensions	49,663.23	41,808.20	47,331.78	24,683.54
Unclassified	56,644.51	25,185.83	15,127.11	6,208.19
<i>Public service enterprises</i>	<i>69,497.72</i>	<i>47,931.23</i>	<i>57,971.00</i>	<i>114,082.11</i>
Electric light	—	—	—	—
Water	69,497.72	47,931.23	57,971.00	47,300.06
All other	—	—	—	66,782.05
<i>Cemeteries</i>	<i>—</i>	<i>23,770.23</i>	<i>15,747.06</i>	<i>12,964.80</i>
<i>Administration of trust funds</i>	<i>304.08</i>	<i>466.41</i>	<i>129.98</i>	<i>1,434.26</i>
Interest	75,439.78	35,879.58	14,709.90	10,547.58
<i>Loans, general purposes</i>	<i>55,263.54</i>	<i>18,967.06</i>	<i>14,259.90</i>	<i>9,602.58</i>
<i>Loans, public service enterprises</i>	<i>22,176.24</i>	<i>16,912.52</i>	<i>450.00</i>	<i>945.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	19,454.82	31,533.73	103,250.02	44,706.78
<i>Departmental</i>	<i>18,487.82</i>	<i>22,718.87</i>	<i>101,178.23</i>	<i>44,211.03</i>
General government	—	—	143.50	2,598.15
Protection of persons and property	3,499.62	5,209.24	3,054.59	—
Health and sanitation	1,483.27	9,340.25	44,625.09	2,634.13
Highways	4,295.81	5,893.57	1,793.61	13,574.12
Charities	—	—	1,580.16	—
Schools	3,500.00	—	1,609.18	13,427.09
Libraries	—	—	—	6,347.08
Recreation	709.12	1,360.95	—	4,000.46
Unclassified	—	914.86	48,372.10	1,630.00
<i>Public service enterprises</i>	<i>5,967.00</i>	<i>8,814.86</i>	<i>1,439.85</i>	<i>495.75</i>
Electric light	—	—	—	—
Water	5,967.00	8,814.86	1,439.85	495.75
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>631.94</i>	<i>—</i>
Municipal indebtedness	3,200,795.56	619,022.82	1,382,060.00	269,966.52
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>356,795.56</i>	<i>119,022.82</i>	<i>182,000.00</i>	<i>44,966.52</i>
<i>Bonds refunded, current year</i>	<i>614,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,230,000.00</i>	<i>500,000.00</i>	<i>1,200,000.00</i>	<i>225,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	570.00	108,706.13	4,944.35	32,146.28
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>570.00</i>	<i>108,706.13</i>	<i>4,944.35</i>	<i>32,146.28</i>
Refunds	13,068.80	6,650.60	21,853.38	1,329.74
Agency, trust, and investment	182,842.51	324,601.39	291,861.53	337,900.76
<i>Taxes and licenses for State</i>	<i>31,100.00</i>	<i>30,450.00</i>	<i>30,700.00</i>	<i>22,390.00</i>
<i>Taxes for county</i>	<i>—</i>	<i>45,710.59</i>	<i>57,679.65</i>	<i>71,075.60</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>151,575.84</i>	<i>243,667.62</i>	<i>200,614.34</i>	<i>233,417.11</i>
<i>All other</i>	<i>166.67</i>	<i>4,773.18</i>	<i>2,867.54</i>	<i>11,018.05</i>
RECAPITULATION.				
Maintenance and interest	\$2,132,766.31	\$1,382,171.13	\$1,752,730.67	\$1,312,474.85
Permanent debt (except from sinking funds)	356,795.56	119,022.82	182,000.00	44,966.52
Sinking fund requirements from revenue	—	—	—	—
Outlays	19,454.82	31,533.73	103,250.02	44,706.78
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	614,000.00	—	—	—
Temporary loans	2,230,000.00	500,000.00	1,200,000.00	225,000.00
Transfers (except to sinking funds) and refunds	13,638.80	115,356.73	26,797.73	33,476.02
Agency, trust, and investment	182,842.51	324,601.39	291,861.53	337,900.76
Total payments	\$5,549,498.00	\$2,472,685.80	\$3,556,639.95	\$1,998,524.93
Balance on hand, including funds	339,713.54	313,202.09	311,102.20	336,787.91
GRAND TOTAL	\$5,889,211.54	\$2,785,887.89	\$3,867,742.15	\$2,335,312.84

1 Includes \$149.54 paid from balances of Federal grants for outlays.

2 Includes \$4,000 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Gloucester POPULATION 24,862	Leominster POPULATION 23,549	Attleboro POPULATION 22,375	Peabody POPULATION 22,303
REVENUE.	\$2,181,068.62	\$1,529,252.70	\$1,414,198.36	\$1,993,916.53
General	1,708,570.85	1,219,169.62	1,108,027.56	1,135,543.41
<i>Taxes</i>	<i>1,468,485.86</i>	<i>1,022,409.67</i>	<i>993,682.54</i>	<i>1,020,778.62</i>
Property, poll and income	1,396,037.58	917,398.49	871,740.97	840,049.79
Corporation, bank, etc.	72,448.28	105,011.18	121,941.57	180,728.83
<i>Licenses and permits</i>	<i>32,064.95</i>	<i>21,035.60</i>	<i>10,955.25</i>	<i>22,332.00</i>
<i>Fines and forfeits</i>	<i>511.10</i>	<i>2,547.80</i>	<i>2,862.40</i>	<i>1,779.49</i>
<i>Grants and gifts</i>	<i>207,508.94</i>	<i>169,345.93</i>	<i>99,966.27</i>	<i>90,072.22</i>
For expenses	198,536.97	163,220.93	99,966.27	90,072.22
For outlays	8,971.97	6,125.00	—	—
<i>All other</i>	<i>—</i>	<i>3,830.72</i>	<i>561.10</i>	<i>581.08</i>
Commercial	472,497.77	310,083.08	306,170.80	858,373.12
<i>Special assessments</i>	<i>19,708.66</i>	<i>3,177.44</i>	<i>4,639.29</i>	<i>969.23</i>
To meet expenses	19,708.66	—	—	969.23
To meet outlays	—	3,177.44	4,639.29	—
<i>Privileges</i>	<i>22,128.26</i>	<i>26,418.77</i>	<i>34,012.45</i>	<i>24,759.42</i>
<i>Departmental</i>	<i>215,322.66</i>	<i>140,811.70</i>	<i>115,701.49</i>	<i>248,343.65</i>
General government	2,025.50	4,275.86	2,509.15	2,012.89
Protection of persons and property	4,481.02	444.81	498.33	602.22
Health and sanitation	12,428.73	3,854.69	3,033.61	36,508.56
Highways	2,846.25	1,760.52	60.00	23.40
Charities	167,430.54	117,452.99	101,838.24	195,593.03
Soldiers' benefits	8,288.00	2,512.00	2,127.50	4,136.00
Schools	17,209.03	8,789.85	2,869.98	160.90
Libraries	—	1,254.88	597.43	—
Recreation	238.13	4.50	74.00	6,256.33
Unclassified	375.46	461.60	2,093.25	3,050.32
<i>Public service enterprises</i>	<i>198,363.49</i>	<i>125,134.69</i>	<i>126,956.56</i>	<i>565,205.21</i>
Electric light	—	—	—	403,149.87
Water	198,363.49	125,134.69	126,956.56	161,744.79
All other	—	—	—	310.55
<i>Cemeteries</i>	<i>1,748.59</i>	<i>9,671.24</i>	<i>—</i>	<i>8,264.00</i>
<i>Interest</i>	<i>15,226.11</i>	<i>4,869.24</i>	<i>24,861.01</i>	<i>10,831.61</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,669.11	862.93	21,255.96	2,310.92
All other	12,557.00	4,006.31	3,605.05	8,520.69
NON-REVENUE.	\$1,322,663.97	\$897,702.01	\$567,070.22	\$1,049,942.51
Offsets to outlays	2,031.17	4,320.00	7,839.85	39,675.28
<i>Departmental</i>	<i>1,450.00</i>	<i>4,320.00</i>	<i>7,839.85</i>	<i>39,540.28</i>
<i>Public service enterprises</i>	<i>581.17</i>	<i>—</i>	<i>—</i>	<i>135.00</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,035,105.00	604,000.00	200,003.00	790,203.65
<i>Loans, general purposes</i>	<i>35,000.00</i>	<i>—</i>	<i>—</i>	<i>65,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,000,000.00</i>	<i>604,000.00</i>	<i>200,000.00</i>	<i>700,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>14,977.05</i>
<i>Premiums</i>	<i>105.00</i>	<i>—</i>	<i>3.00</i>	<i>226.60</i>
Transfers	18,871.85	116,092.13	116,532.67	3,610.45
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	18,871.85	116,092.13	116,532.67	3,610.45
Refunds	16,681.70	5,380.72	3,393.00	15,774.17
Agency, trust, and investment	250,574.25	167,909.16	239,301.70	200,678.96
<i>Taxes and licenses for State</i>	<i>29,950.00</i>	<i>20,590.00</i>	<i>21,510.00</i>	<i>19,200.00</i>
<i>Taxes for county</i>	<i>56,270.54</i>	<i>35,550.71</i>	<i>42,582.93</i>	<i>36,073.27</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>161,658.51</i>	<i>108,072.95</i>	<i>169,958.18</i>	<i>143,963.18</i>
All other	2,695.20	3,695.50	5,250.59	1,442.51
RECAPITULATION.				
Revenue and offsets to outlays	\$2,183,099.79	\$1,533,572.70	\$1,422,038.21	\$2,033,591.81
Premiums	105.00	—	3.00	226.60
Municipal indebtedness	1,035,000.00	604,000.00	200,000.00	789,977.05
Transfers and refunds	34,953.55	121,472.85	119,925.67	19,384.62
Agency, trust, and investment	250,574.25	167,909.16	239,301.70	200,678.96
Total receipts	\$3,503,732.59	\$2,426,954.71	\$1,981,268.58	\$3,043,859.04
Balance on hand, including funds	417,753.42	181,775.24	261,527.38	295,107.48
GRAND TOTAL	\$3,921,486.01	\$2,608,729.95	\$2,242,795.96	\$3,338,966.47

Graded According to Population of 1945 — Continued.

PAYMENTS.	Gloucester POPULATION 24,862	Leominster POPULATION 23,549	Attleboro POPULATION 22,375	Peabody POPULATION 22,303
Maintenance	\$1,694,835.98	\$1,256,102.89	\$1,170,558.08	\$1,681,782.37
<i>Departmental</i>	<i>1,625,921.27</i>	<i>1,199,386.36</i>	<i>1,125,969.08</i>	<i>1,312,968.48</i>
General government	83,441.43	52,969.05	77,842.17	73,037.78
Protection of persons and property	227,852.85	146,341.66	202,353.19	203,474.76
Health and sanitation	91,098.33	80,486.30	56,542.93	93,049.22
Highways	151,717.67	137,955.21	68,486.90	42,370.88
Charities	493,659.52	309,335.26	255,209.81	408,433.73
Soldiers' benefits	40,424.99	11,339.01	21,323.00	23,377.59
Schools	438,624.41	387,545.51	344,533.62	351,430.07
Libraries	9,960.01	16,290.38	27,926.22	2,500.00
Recreation	23,654.70	10,038.35	26,312.77	11,726.27
Pensions	45,137.04	24,807.25	25,700.92	46,655.57
Unclassified	17,334.32	22,078.38	19,737.55	56,912.61
<i>Public service enterprises</i>	<i>65,473.86</i>	<i>41,067.22</i>	<i>44,123.72</i>	<i>357,657.70</i>
Electric light	—	—	—	282,244.41
Water	65,473.86	41,067.22	44,123.72	75,565.59
All other	—	—	—	1,847.70
<i>Cemeteries</i>	<i>2,983.28</i>	<i>15,296.43</i>	<i>—</i>	<i>10,294.60</i>
<i>Administration of trust funds</i>	<i>457.57</i>	<i>352.88</i>	<i>465.28</i>	<i>861.59</i>
Interest	47,548.63	30,064.83	6,750.42	19,114.03
<i>Loans, general purposes</i>	<i>27,843.63</i>	<i>17,696.08</i>	<i>6,400.42</i>	<i>16,952.78</i>
<i>Loans, public service enterprises</i>	<i>19,705.00</i>	<i>12,368.75</i>	<i>360.00</i>	<i>2,161.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	33,808.35	40,377.21	19,347.64	173,540.65
<i>Departmental</i>	<i>22,596.73</i>	<i>25,077.04</i>	<i>18,780.93</i>	<i>107,770.76</i>
General government	—	15,767.87	9.00	—
Protection of persons and property	—	741.99	2,427.96	—
Health and sanitation	3,687.44	3,183.74	5,115.44	22,702.79
Highways	7,991.27	—	6,205.86	71,306.47
Charities	—	—	—	—
Schools	3,433.10	5,383.44	5,022.67	13,761.50
Libraries	—	—	—	—
Recreation	4,500.00	—	—	—
Unclassified	2,984.92	—	—	—
<i>Public service enterprises</i>	<i>11,211.62</i>	<i>13,800.17</i>	<i>566.71</i>	<i>65,769.89</i>
Electric light	—	—	—	55,425.29
Water	11,211.62	13,800.17	566.71	10,344.60
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,500.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,415,927.54	745,200.00	262,500.00	1,120,718.24
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>315,927.54</i>	<i>144,200.00</i>	<i>62,500.00</i>	<i>200,761.77</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,100,000.00</i>	<i>601,000.00</i>	<i>200,000.00</i>	<i>900,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>19,956.47</i>
Transfers	18,871.85	116,092.13	116,532.67	3,610.45
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>18,871.85</i>	<i>116,092.13</i>	<i>116,532.67</i>	<i>3,610.45</i>
Refunds	16,081.70	5,380.72	3,393.00	15,774.17
Agency, trust, and investment	268,114.26	261,382.78	334,221.43	203,326.85
<i>Taxes and licenses for State</i>	<i>29,950.00</i>	<i>20,590.00</i>	<i>21,510.00</i>	<i>19,200.00</i>
<i>Taxes for county</i>	<i>56,270.54</i>	<i>35,550.71</i>	<i>42,582.93</i>	<i>36,073.27</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>179,198.52</i>	<i>201,539.37</i>	<i>264,877.91</i>	<i>146,616.47</i>
<i>All other</i>	<i>2,696.20</i>	<i>3,702.70</i>	<i>5,250.59</i>	<i>1,437.11</i>
RECAPITULATION.				
Maintenance and interest	\$1,742,384.61	\$1,286,167.72	\$1,177,308.50	\$1,700,896.40
Permanent debt (except from sinking funds)	315,927.54	144,200.00	62,500.00	200,761.77
Sinking fund requirements from revenue	—	—	—	—
Outlays	33,808.35	40,377.21	19,347.64	173,540.65
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,100,000.00	601,000.00	200,000.00	919,956.47
Transfers (except to sinking funds) and refunds	34,953.55	121,472.85	119,925.67	19,384.62
Agency, trust, and investment	268,114.26	261,382.78	334,221.43	203,326.85
Total payments	\$3,495,188.31	\$2,454,600.56	\$1,913,303.24	\$3,217,866.76
Balance on hand, including funds	426,297.70	154,129.39	329,492.72	121,099.71
GRAND TOTAL	\$3,921,486.01	\$2,608,729.95	\$2,242,795.96	\$3,338,966.47

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	North Adams POPULATION 22,230	Gardner POPULATION 20,245	Westfield POPULATION 19,956	Woburn POPULATION 19,886
REVENUE.	\$1,378,827.85	\$1,002,372.93	\$1,809,221.72	\$1,237,667.96
General	1,105,501.83	817,906.98	962,597.21	975,807.69
Taxes	942,128.01	721,350.27	786,734.48	865,364.19
Property, poll, and income	807,512.18	642,451.69	704,309.77	788,292.14
Corporation, bank, etc.	134,615.83	78,898.58	82,424.71	76,972.05
Licenses and permits	28,648.17	17,441.00	21,900.80	30,704.30
Fines and forfeits	361.25	1,066.00	5,025.10	526.75
Grants and gifts	134,364.40	78,049.71	150,876.83	79,309.04
For expenses	134,364.40	78,049.71	150,876.83	79,309.04
For outlays	—	—	—	—
All other	—	—	—	3.41
Commercial	273,326.02	184,465.95	846,624.51	261,860.27
Special assessments	105.00	7,193.03	7.79	—
To meet expenses	105.00	—	—	—
To meet outlays	—	7,193.03	7.79	—
Privileges	19,648.64	21,185.08	29,286.79	21,409.07
Departmental	142,900.43	80,197.15	121,939.36	130,848.47
General government	1,501.60	2,149.75	2,347.32	7,687.00
Protection of persons and property	280.13	3,230.25	410.56	850.57
Health and sanitation	747.27	4,402.87	1,567.95	35,207.38
Highways	893.46	86.76	634.49	37.50
Charities	121,603.22	59,517.57	63,769.38	72,181.03
Soldiers' benefits	3,714.00	3,797.00	240.00	1,327.20
Schools	8,563.42	1,128.35	46,402.39	11,982.15
Libraries	541.88	—	15.00	137.88
Recreation	—	5,025.70	—	—
Unclassified	5,055.45	858.90	6,552.27	837.46
Public service enterprises	96,851.72	67,619.11	693,620.39	82,562.94
Electric light	—	—	159,814.98	—
Water	96,066.92	67,619.11	93,705.41	82,562.94
All other	784.80	—	—	—
Cemeteries	8,477.56	5,745.50	—	11,631.58
Interest	6,542.87	2,526.08	1,870.18	15,408.21
On sinking funds	—	—	—	—
On trust and investment funds	730.72	7.09	68.34	4,186.25
All other	4,612.15	2,518.99	1,801.84	11,221.96
NON-REVENUE.	\$263,085.26	\$368,569.63	\$216,042.93	\$533,686.67
Offsets to outlays	6,425.00	1,862.16	10,056.21	1,144.09
Departmental	6,425.00	1,548.60	10,056.21	1,144.09
Public service enterprises	—	313.56	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	100,010.00	150,000.00	—	400,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	100,000.00	150,000.00	—	400,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	10.00	—	—	—
Transfers	520.00	96,370.00	51,591.34	1,993.78
From sinking funds	—	—	—	—
All other	520.00	96,370.00	51,591.34	1,993.78
Refunds	4,915.53	1,293.85	2,098.87	3,889.46
Agency, trust, and investment	151,214.73	119,043.62	152,296.51	126,659.34
Taxes and licenses for State	17,900.00	18,460.00	17,350.00	17,750.00
Taxes for county	29,975.92	31,917.79	30,811.17	26,645.75
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	100,643.61	65,884.99	101,548.34	81,054.59
All other	2,695.20	2,780.84	2,687.00	1,209.00
RECAPITULATION.				
Revenue and offsets to outlays	\$1,385,252.85	\$1,004,235.09	\$1,819,277.93	\$1,238,812.05
Premiums	10.00	—	—	—
Municipal indebtedness	100,000.00	150,000.00	—	400,000.00
Transfers and refunds	5,435.53	97,663.85	53,690.21	5,883.24
Agency, trust, and investment	151,214.73	119,043.62	152,296.51	126,659.34
Total receipts	\$1,641,913.11	\$1,370,942.56	\$2,025,264.65	\$1,771,354.63
Balance on hand, including funds	353,111.82	305,932.00	427,873.66	357,708.34
GRAND TOTAL	\$1,995,024.93	\$1,676,874.56	\$2,453,138.31	\$2,129,062.97

¹ Includes gas, amount not specified.

Graded According to Population of 1945 — Continued.

PAYMENTS.	North Adams POPULATION 22,230	Gardner POPULATION 20,245	Westfield POPULATION 19,956	Woburn POPULATION 19,886
Maintenance	\$1,148,842.04	\$864,827.44	\$1,493,968.99	\$897,228.45
<i>Departmental</i>	<i>1,104,763.88</i>	<i>799,973.15</i>	<i>997,864.25</i>	<i>851,663.48</i>
General government	61,046.53	50,102.63	44,078.40	61,591.21
Protection of persons and property	131,573.74	112,341.13	142,845.60	78,566.53
Health and sanitation	47,148.47	69,156.24	34,048.59	48,238.76
Highways	106,833.52	79,001.70	72,129.18	55,415.38
Charities	332,767.66	157,663.51	160,755.03	203,972.51
Soldiers' benefits	19,656.96	17,460.41	6,056.60	8,909.23
Schools	318,853.55	235,708.55	464,951.96	317,259.35
Libraries	21,516.53	12,100.00	23,091.68	22,959.32
Recreation	11,745.20	24,363.64	14,315.75	10,338.32
Pensions	26,952.99	25,730.47	24,787.09	15,094.96
Unclassified	26,658.23	16,344.87	10,804.37	27,317.91
<i>Public service enterprises</i>	<i>25,582.71</i>	<i>56,120.18</i>	<i>494,721.31</i>	<i>34,120.11</i>
Electric light	—	—	1461,188.69	—
Water	24,157.41	56,120.18	33,532.62	34,120.11
All other	1,425.30	—	—	—
<i>Cemeteries</i>	<i>18,019.70</i>	<i>8,324.18</i>	<i>119.85</i>	<i>11,169.86</i>
<i>Administration of trust funds</i>	<i>486.25</i>	<i>409.83</i>	<i>1,263.58</i>	<i>275.00</i>
Interest	12,172.94	6,930.69	13,776.25	27,338.12
<i>Loans, general purposes</i>	<i>11,794.94</i>	<i>6,930.69</i>	<i>5,338.75</i>	<i>23,748.12</i>
<i>Loans, public service enterprises</i>	<i>378.00</i>	<i>—</i>	<i>8,387.50</i>	<i>3,690.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	38,888.46	12,220.88	23,203.52	10,737.67
<i>Departmental</i>	<i>34,663.46</i>	<i>6,421.31</i>	<i>18,971.50</i>	<i>9,537.67</i>
General government	—	935.73	230.00	—
Protection of persons and property	4,504.76	608.14	700.38	3,155.86
Health and sanitation	1,350.00	2,254.66	—	3,559.58
Highways	27,154.56	—	8,589.65	224.08
Charities	—	—	—	—
Schools	—	89.73	—	296.50
Libraries	—	—	—	—
Recreation	—	44.00	1,503.00	1,895.03
Unclassified	1,554.14	2,489.05	7,948.47	206.62
<i>Public service enterprises</i>	<i>3,500.00</i>	<i>5,149.57</i>	<i>4,232.02</i>	<i>—</i>
Electric light	—	—	13,149.59	—
Water	3,500.00	5,149.57	1,082.43	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>825.00</i>	<i>650.00</i>	<i>—</i>	<i>1,400.00</i>
Municipal indebtedness	498,400.00	178,000.00	108,000.00	976,408.14
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>98,400.00</i>	<i>28,000.00</i>	<i>108,000.00</i>	<i>181,408.14</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>400,000.00</i>	<i>150,000.00</i>	<i>—</i>	<i>795,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	520.00	96,370.00	51,591.34	1,993.78
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>520.00</i>	<i>96,370.00</i>	<i>51,591.34</i>	<i>1,993.78</i>
Refunds	4,915.53	1,293.85	2,098.87	3,889.46
Agency, trust, and investment	147,698.38	203,489.25	195,470.18	117,632.26
<i>Taxes and licenses for State</i>	<i>17,900.00</i>	<i>18,460.00</i>	<i>17,250.00</i>	<i>17,750.00</i>
<i>Taxes for county</i>	<i>29,975.92</i>	<i>31,917.79</i>	<i>30,811.17</i>	<i>26,646.75</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>97,132.66</i>	<i>150,343.21</i>	<i>144,720.21</i>	<i>72,019.11</i>
<i>All other</i>	<i>2,689.80</i>	<i>2,768.25</i>	<i>2,688.80</i>	<i>1,217.40</i>

RECAPITULATION.

Maintenance and interest	\$1,161,014.98	\$871,758.13	\$1,507,745.24	\$924,566.57
Permanent debt (except from sinking funds)	98,400.00	28,000.00	108,000.00	181,408.14
Sinking fund requirements from revenue	—	—	—	—
Outlays	38,888.46	12,220.88	23,203.52	10,737.67
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	400,000.00	150,000.00	—	795,000.00
Transfers (except to sinking funds) and refunds	5435.53	97,663.85	53,690.21	5,883.24
Agency, trust, and investment	147,698.38	203,489.25	195,470.18	117,632.26
Total payments	\$1,851,437.35	\$1,363,132.11	\$1,888,109.15	\$2,035,227.88
Balance on hand, including funds	143,587.58	313,742.45	565,029.16	93,835.09
GRAND TOTAL	\$1,995,024.93	\$1,676,874.56	\$2,453,138.31	\$2,129,062.97

¹ Includes gas, amount not specified.

² Includes \$9,499.59 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Marlborough POPULATION 15,680	Newburyport POPULATION 14,079
REVENUE.	\$1,047,270.56	\$1,022,053.43
General	818,981.96	789,897.30
<i>Taxes</i>	<i>684,533.46</i>	<i>651,151.09</i>
Property, poll, and income	647,974.24	615,197.09
Corporation, bank, etc.	36,559.22	35,954.00
<i>Licenses and permits</i>	<i>18,918.50</i>	<i>15,424.00</i>
<i>Fines and forfeits</i>	<i>669.60</i>	<i>635.00</i>
<i>Grants and gifts</i>	<i>114,860.40</i>	<i>122,687.21</i>
For expenses	114,860.40	122,687.21
For outlays	—	—
<i>All other</i>	—	—
Commercial	228,288.60	232,156.13
<i>Special assessments</i>	<i>60.04</i>	—
To meet expenses	—	—
To meet outlays	60.04	—
<i>Privileges</i>	<i>16,530.49</i>	<i>13,771.09</i>
<i>Departmental</i>	<i>129,733.41</i>	<i>126,094.75</i>
General government	1,279.33	1,190.67
Protection of persons and property	1,511.88	2,463.65
Health and sanitation	17,815.66	1,279.13
Highways	2,008.82	9,731.45
Charities	90,837.42	89,291.48
Soldiers' benefits	6,698.00	1,917.50
Schools	8,482.18	9,941.82
Libraries	318.52	822.48
Recreation	35.00	—
Unclassified	746.50	9,456.57
<i>Public service enterprises</i>	<i>68,313.10</i>	<i>76,692.92</i>
Electric light	—	—
Water	68,313.10	65,469.81
All other	—	11,223.11
<i>Cemeteries</i>	<i>3,402.60</i>	<i>292.08</i>
<i>Interest</i>	<i>10,248.96</i>	<i>15,305.29</i>
On sinking funds	—	—
On trust and investment funds	896.88	7,174.29
All other	9,352.08	8,131.00
NON-REVENUE.	\$592,301.56	\$416,878.15
Offsets to outlays	1,459.50	6,392.26
<i>Departmental</i>	<i>1,459.50</i>	<i>6,292.79</i>
<i>Public service enterprises</i>	—	<i>99.47</i>
<i>Cemeteries</i>	—	—
Municipal indebtedness	458,154.00	300,000.00
<i>Loans, general purposes</i>	<i>10,000.00</i>	—
<i>Loans, public service enterprises</i>	—	—
<i>Loans, cemeteries</i>	—	—
<i>Bonds refunded, current year</i>	<i>48,150.00</i>	—
<i>Temporary loans (including revenue loans)</i>	<i>400,000.00</i>	<i>300,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—
<i>Premiums</i>	<i>4.00</i>	—
Transfers	4,248.42	16,328.27
<i>From sinking funds</i>	—	—
<i>All other</i>	<i>4,248.42</i>	<i>16,328.27</i>
Refunds	5,232.59	2,632.29
Agency, trust, and investment	123,207.05	91,525.33
<i>Taxes and licenses for State</i>	<i>13,360.00</i>	<i>10,520.00</i>
<i>Taxes for county</i>	<i>20,040.60</i>	<i>19,727.57</i>
<i>Reimbursements for grade crossings</i>	—	—
<i>Sinking and other permanent funds</i>	<i>87,883.65</i>	<i>59,935.96</i>
<i>All other</i>	<i>1,922.80</i>	<i>1,341.80</i>
RECAPITULATION.		
Revenue and offsets to outlays	\$1,048,730.06	\$1,028,445.69
Premiums	4.00	—
Municipal indebtedness	458,150.00	300,000.00
Transfers and refunds	9,481.01	18,960.56
Agency, trust, and investment	123,207.05	91,525.33
Total receipts	\$1,639,572.12	\$1,438,931.58
Balance on hand, including funds	<i>34,378.06</i>	<i>69,668.79</i>
GRAND TOTAL	\$1,673,950.18	\$1,508,600.37

Graded According to Population of 1945 — Continued.

PAYMENTS.	Marlborough POPULATION 15,680	Newburyport POPULATION 14,079
Maintenance	\$835,190.89	\$818,412.36
<i>Departmental</i>	<i>794,940.32</i>	<i>754,122.27</i>
General government	45,096.09	35,203.38
Protection of persons and property	100,406.36	80,990.24
Health and sanitation	50,001.31	37,793.49
Highways	73,152.33	67,996.16
Charities	225,414.99	250,719.70
Soldiers' benefits	29,420.32	17,256.37
Schools	226,544.18	202,781.78
Libraries	11,231.25	16,961.57
Recreation	5,370.90	7,455.42
Pensions	18,257.75	21,089.66
Unclassified	10,044.84	15,874.50
<i>Public service enterprises</i>	<i>33,411.98</i>	<i>62,517.45</i>
Electric light	—	—
Water	33,411.98	52,201.83
All other	—	10,315.62
<i>Cemeteries</i>	<i>5,510.58</i>	<i>1,126.61</i>
<i>Administration of trust funds</i>	<i>1,328.01</i>	<i>646.03</i>
Interest	15,034.37	14,587.86
<i>Loans, general purposes</i>	<i>12,809.37</i>	<i>12,422.86</i>
<i>Loans, public service enterprises</i>	<i>2,275.00</i>	<i>2,165.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>
Outlays	10,108.23	9,978.32
<i>Departmental</i>	<i>9,403.25</i>	<i>2,881.66</i>
General government	—	—
Protection of persons and property	4,496.23	—
Health and sanitation	—	971.52
Highways	3,169.94	450.00
Charities	—	—
Schools	1,737.08	443.22
Libraries	—	—
Recreation	—	—
Unclassified	—	1,016.82
<i>Public service enterprises</i>	<i>704.98</i>	<i>7,096.76</i>
Electric light	—	—
Water	704.98	7,096.76
All other	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	607,943.66	499,292.03
<i>From sinking funds</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>134,793.66</i>	<i>90,292.03</i>
<i>Bonds refunded, current year</i>	<i>48,150.00</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>425,000.00</i>	<i>400,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>
Transfers	4,248.42	16,328.27
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,248.42</i>	<i>16,328.27</i>
Refunds	5,232.59	2,632.29
Agency, trust, and investment	120,266.68	88,773.56
<i>Taxes and licenses for State</i>	<i>13,360.00</i>	<i>10,520.00</i>
<i>Taxes for county</i>	<i>20,040.60</i>	<i>19,727.67</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>84,941.48</i>	<i>57,180.69</i>
<i>All other</i>	<i>1,924.60</i>	<i>1,345.40</i>

RECAPITULATION.

Maintenance and interest	\$850,275.26	\$833,000.22
Permanent debt (except from sinking funds)	134,793.66	90,292.03
Sinking fund requirements from revenue	—	—
Outlays	10,108.23	9,978.32
Permanent debt from sinking funds	—	—
Bonds refunded, current year	48,150.00	—
Temporary loans	425,000.00	400,000.00
Transfers (except to sinking funds) and refunds	9,481.01	18,960.56
Agency, trust, and investment	120,266.68	88,773.56
Total payments	\$1,598,074.84	\$1,441,004.69
Balance on hand, including funds	75,875.34	67,595.63
GRAND TOTAL	\$1,673,950.18	\$1,508,600.37

TABLE I. — *Summary of Financial Transactions. Cities*

AGGREGATE RECEIPTS (39 CITIES).		POPULATION 2,986,588
REVENUE.		\$252,597,570.54
General		198,027,903.18
<i>Taxes</i>		<i>174,304,549.68</i>
Property, poll, and income		161,655,854.61
Corporation, bank, etc.		12,648,694.97
<i>Licenses and permits</i>		<i>4,033,458.77</i>
<i>Fines and forfeits</i>		<i>337,002.94</i>
<i>Grants and gifts</i>		<i>19,144,027.92</i>
For expenses		18,645,496.41
For outlays		498,531.51
<i>All other</i>		<i>208,863.97</i>
Commercial		54,569,667.36
<i>Special assessments</i>		<i>494,224.30</i>
To meet expenses		155,634.52
To meet outlays		338,589.78
<i>Privileges</i>		<i>3,184,594.02</i>
<i>Departmental</i>		<i>122,817,004.69</i>
General government		313,497.21
Protection of persons and property		204,727.29
Health and sanitation		1,214,768.29
Highways		171,963.58
Charities		17,520,085.52
Soldiers' benefits		490,205.20
Schools		1,623,551.55
Libraries		87,438.49
Recreation		204,641.74
Unclassified		1986,125.82
<i>Public service enterprises</i>		<i>24,909,845.84</i>
Electric light		24,243,492.71
Water		16,003,937.87
All other		4,662,415.26
<i>Cemeteries</i>		<i>681,182.11</i>
<i>Interest</i>		<i>2,482,816.40</i>
On sinking funds		859,799.61
On trust and investment funds		1,052,337.12
All other		570,679.67
NON-REVENUE.		\$151,959,953.11
Offsets to outlays		688,053.07
<i>Departmental</i>		<i>610,432.27</i>
<i>Public service enterprises</i>		<i>77,620.80</i>
<i>Cemeteries</i>		<i>—</i>
Municipal indebtedness		92,281,369.32
<i>Loans, general purposes</i>		<i>2,254,000.00</i>
<i>Loans, public service enterprises</i>		<i>435,000.00</i>
<i>Loans, cemeteries</i>		<i>—</i>
<i>Bonds refunded, current year</i>		<i>1,200,775.83</i>
<i>Temporary loans (including revenue loans)</i>		<i>86,904,000.00</i>
<i>Unpaid warrants or orders, current year</i>		<i>1,482,324.59</i>
<i>Premiums</i>		<i>5,268.90</i>
Transfers		8,426,042.84
<i>From sinking funds</i>		<i>2,522,714.19</i>
<i>All other</i>		<i>5,903,328.65</i>
Refunds		5,103,657.10
Agency, trust, and investment		45,460,830.78
<i>Taxes and licenses for State</i>		<i>3,361,750.00</i>
<i>Taxes for county</i>		<i>7,342,581.51</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>34,532,938.86</i>
<i>All other</i>		<i>223,560.41</i>
RECAPITULATION.		
Revenue and offsets to outlays		\$253,285,623.61
Premiums		5,268.90
Municipal indebtedness		92,276,100.42
Transfers and refunds		13,529,699.94
Agency, trust, and investment		45,460,830.78
Total receipts		\$404,557,523.65
Balance on hand, including funds		46,651,533.52
GRAND TOTAL		\$451,209,057.17

¹ Includes \$75.11 from administration of trust funds.² Includes gas. See footnotes on pp. 12 and 22.

Graded According to Population of 1945 — Concluded.

AGGREGATE PAYMENTS (39 CITIES).		POPULATION 2,986,588
Maintenance	\$201,235,712.00	
<i>Departmental</i>	<i>188,734,956.80</i>	
General government	7,961,126.40	
Protection of persons and property	30,241,864.87	
Health and sanitation	15,578,198.30	
Highways	11,547,619.44	
Charities	47,210,910.01	
Soldiers' benefits	2,149,661.83	
Schools	55,091,994.46	
Libraries	3,402,994.51	
Recreation	4,022,650.93	
Pensions	7,927,712.86	
Unclassified	3,600,223.19	
<i>Public service enterprises</i>	<i>11,215,852.18</i>	
Electric light	13,025,330.98	
Water	7,105,532.65	
All other	1,084,988.55	
<i>Cemeteries</i>	<i>969,840.67</i>	
<i>Administration of trust funds</i>	<i>315,062.35</i>	
Interest	9,254,835.11	
<i>Loans, general purposes</i>	<i>4,495,877.50</i>	
<i>Loans, public service enterprises</i>	<i>4,758,217.61</i>	
<i>Loans, cemeteries</i>	<i>740.00</i>	
Outlays	6,406,234.47	
<i>Departmental</i>	<i>4,382,717.22</i>	
General government	63,112.84	
Protection of persons and property	316,063.11	
Health and sanitation	1,276,350.48	
Highways	1,751,704.08	
Charities	112,445.40	
Schools	283,234.81	
Libraries	82,668.16	
Recreation	185,844.07	
Unclassified	311,294.27	
<i>Public service enterprises</i>	<i>1,960,931.16</i>	
Electric light	1,257,857.73	
Water	1,465,340.36	
All other	237,733.07	
<i>Cemeteries</i>	<i>62,586.09</i>	
Municipal indebtedness	130,823,746.93	
<i>From sinking funds</i>	<i>2,522,714.19</i>	
<i>From revenue and other sources</i>	<i>29,594,067.85</i>	
<i>Bonds refunded, current year</i>	<i>1,200,775.83</i>	
<i>Temporary loans (including revenue loans)</i>	<i>96,262,019.45</i>	
<i>Warrants or orders, previous years</i>	<i>1,244,169.61</i>	
Transfers	8,426,042.84	
<i>To sinking funds from revenue</i>	<i>1,037,442.28</i>	
<i>All other</i>	<i>7,388,600.56</i>	
Refunds	5,103,657.10	
Agency, trust, and investment	46,377,880.82	
<i>Taxes and licenses for State</i>	<i>3,361,810.00</i>	
<i>Taxes for county</i>	<i>7,342,581.51</i>	
<i>Expenditures for grade crossings</i>	<i>—</i>	
<i>Sinking and other permanent funds</i>	<i>35,450,212.11</i>	
<i>All other</i>	<i>223,277.20</i>	

RECAPITULATION.

Maintenance and interest	\$210,490,547.11
Permanent debt (except from sinking funds)	29,594,067.85
Sinking fund requirements from revenue	1,037,442.28
Outlays	6,406,234.47
Permanent debt from sinking funds	2,522,714.19
Bonds refunded, current year	1,200,775.83
Temporary loans	97,506,189.06
Transfers (except to sinking funds) and refunds	12,492,257.66
Agency, trust, and investment	46,377,880.82
Total payments	\$407,628,109.27
Balance on hand, including funds	43,580,947.90
GRAND TOTAL	\$451,209,057.17

¹ Includes gas. See footnote on pp. 13 and 23.² Includes \$700,714.19 serial debt paid from sinking funds in Boston and \$60,000 serial debt paid from sinking fund surplus in Cambridge.³ Includes \$47,308.96 paid from balances of Federal grants for outlays.

DIVISION B

RECEIPTS FROM REVENUE

TABLE II. — General Revenue.

CITIES.	Population of 1945	A TOTAL RECEIPTS	B. TAXES		C. LICENSES AND PERMITS			
			Property, Poll, and Income	Corporation from State	LICENSES		PERMITS	
					Liquor	All Other	Marriage	All Other
Boston	766,386	\$66,259,800.56	\$55,124,633.88	\$2,783,009.94	\$1,468,660.00	\$216,823.65	\$19,090.00	\$92,916.27
Worcester	198,741	12,795,534.10	10,286,616.23	1,076,508.85	222,612.00	19,886.25	3,732.00	1,338.50
Springfield	159,896	11,238,999.04	9,169,208.00	597,700.75	154,072.01	24,378.65	3,102.00	2,824.75
Fall River	115,062	8,510,255.47	4,151,084.30	818,632.13	105,715.00	11,351.10	2,418.00	111.50
Cambridge	111,124	8,566,127.53	7,342,454.80	482,947.39	136,812.00	11,746.80	3,307.50	1,376.30
New Bedford	110,308	6,394,732.53	4,602,353.74	836,151.33	84,955.99	9,107.00	2,282.00	1,681.00
Somerville	105,883	5,689,410.51	4,985,163.12	213,551.03	74,453.00	15,754.50	2,496.61	3,906.00
Lynn	105,153	6,290,807.06	5,013,816.20	422,599.77	102,070.00	21,645.50	2,216.00	2,494.76
Lowell	101,229	5,985,418.86	4,737,134.62	417,749.63	95,643.00	10,268.50	1,692.00	486.00
Lawrence	85,603	4,519,736.19	3,442,053.01	593,705.03	88,499.98	8,234.50	1,438.00	598.00
Quincy	82,084	4,957,150.48	4,194,550.80	279,473.00	59,530.00	14,296.00	2,014.00	4,023.50
Newton	77,257	5,530,558.65	4,882,050.34	246,692.61	40,562.00	1,473.50	1,528.00	2,275.50
Medford	67,071	3,967,775.80	3,428,592.01	195,142.83	8,020.00	3,308.25	1,402.00	1,582.75
Brockton	63,202	3,904,842.93	3,137,039.39	175,627.50	54,865.00	4,213.41	1,286.00	207.00
Malden	59,567	3,555,700.53	3,069,506.38	139,653.54	31,418.00	2,839.05	1,448.00	286.00
Holyoke	53,775	3,184,855.79	2,359,914.72	415,741.04	60,700.00	8,456.00	1,300.00	286.00
Pittsfield	53,560	2,661,174.56	2,063,914.72	206,703.25	24,719.00	7,143.25	1,160.00	47.00
Everett	46,162	3,101,740.91	2,577,574.48	239,613.05	37,934.26	5,055.00	728.00	873.50
Haverhill	44,626	2,654,354.18	2,066,413.23	224,241.16	33,223.00	4,351.50	1,002.00	161.50
Chicago	43,770	2,175,835.06	1,672,529.63	224,241.16	33,223.00	4,351.50	1,002.00	166.50
Fitchburg	43,577	2,406,288.87	1,901,231.84	241,208.09	34,550.00	2,401.05	986.00	129.00
Waltham	42,833	2,525,044.37	2,011,139.64	218,825.47	44,287.00	6,315.50	996.00	1,799.44
Salem	39,940	2,465,969.14	1,962,886.87	134,529.88	42,662.00	3,215.50	870.00	14.00
Chelsea	38,612	2,512,058.99	2,158,699.56	173,782.16	29,260.00	4,851.01	884.00	1,319.50
Taunton	35,687	1,806,524.78	1,395,784.68	60,747.33	8,014.00	1,937.00	490.00	473.70
Revere	35,087	2,141,430.51	1,945,958.80	67,477.59	11,983.67	1,349.75	568.00	228.75
Melrose	27,971	1,371,592.32	1,231,710.87	95,183.21	23,252.00	2,983.00	458.00	119.50
Beverly	26,814	1,793,618.72	1,543,093.77	75,393.51	28,137.50	3,347.45	522.00	58.00
Northampton	24,977	1,120,560.13	878,385.72	72,448.28	18,402.50	1,907.50	428.00	297.50
Gloicester	24,862	1,708,570.85	1,396,037.58	105,011.18	18,402.50	1,907.50	428.00	297.50
Leominster	23,549	1,219,169.62	971,398.49	121,941.57	8,381.00	1,478.25	450.00	646.00
Attleboro	22,375	1,108,027.56	871,740.97	130,728.83	20,374.00	1,321.50	520.00	116.50
Peabody	22,303	1,135,543.41	840,049.79	184,615.83	22,341.67	3,916.00	352.00	38.50
North Adams	22,230	1,105,501.83	807,512.18	134,615.83	13,130.00	3,891.00	324.00	96.00
Gardner	20,245	817,906.98	642,451.69	78,898.58	16,555.00	4,417.50	452.00	536.30
Westfield	19,956	962,537.21	704,369.77	82,424.71	29,546.00	591.00	394.00	273.50
Woburn	19,886	975,807.69	788,292.14	76,972.05	17,876.00	735.00	284.00	17.30
Maldenborough	15,680	818,981.96	647,974.24	36,559.22	13,875.00	1,235.50	278.00	35.50
Newburyport	14,079	789,897.30	615,197.09	35,954.40				
39 Cities	2,986,588	\$198,027,903.18	\$161,655,854.61	\$12,648,694.97	\$3,360,188.85	\$470,194.11	\$64,624.11	\$138,451.70

TABLE II. — *General Revenue* — Concluded.

Cities.	Population of 1945	D. FINES AND FORFEITS		E. GRANTS AND GIFTS							F Other General Revenue		
		Court Fines	Department Penalties and Contract Violations	FOR EXPENSES FROM—									
				Federal Government	STATE				County, Dog Licenses	Individuals		For Outlays	
					Education	Highways	Meal Tax	All Other					
BOSTON	766,886	\$182,262.62	—	\$5,033,598.21	¹ \$874,439.27	² \$118,834.05	\$111,256.82	\$10,000.00	\$30,151.00	\$1,413.10	³ \$1,513.24	\$191,198.51	
WORCESTER	198,741	15,578.45	—	948,183.64	159,883.55	—	39,678.96	4,210.64	12,744.92	4,307.01	—	249.10	
SPRINGFIELD	159,896	36,018.40	—	865,395.34	93,238.16	—	29,510.56	—	14,872.31	29,348.01	—	219,074.45	
FALL RIVER	115,062	3,763.51	—	485,799.40	12,179.71	—	22,668.80	13,798.03	6,026.76	—	—	176,033.10	
CAMBRIDGE	111,124	4,511.63	\$56.00	858,171.11	17,307.41	—	12,322.41	—	2,907.64	27,206.54	—	5,000.00	
NEW BEDFORD	110,308	3,140.70	—	729,042.55	85,281.87	—	19,676.18	13,309.08	6,667.71	—	—	1,080.38	
SOMERVILLE	105,883	5,082.25	382.75	343,947.59	29,920.68	—	19,489.90	—	4,775.51	—	—	154.26	
LYNN	105,153	7,351.47	67.00	668,865.03	24,835.75	—	16,964.05	11,522.78	3,612.92	—	—	4,657.62	
LOWELL	101,229	4,038.69	—	647,217.50	34,432.45	—	10,706.39	—	5,773.52	—	—	297.02	
LAURENS	85,603	3,028.17	—	345,068.77	21,751.39	—	7,255.91	—	8,241.82	—	—	—	
QUINCY	82,084	3,693.50	—	298,206.22	38,289.08	—	5,388.43	—	4,584.14	—	—	—	
NEWTON	77,257	5,616.15	—	280,078.75	30,123.45	—	10,898.66	1,200.00	5,477.50	—	—	—	
MEDFORD	67,071	1,986.96	856.00	483,295.97	13,582.10	—	24,805.76	—	7,948.42	—	—	—	
BROCKTON	65,202	4,206.80	236.50	268,424.34	19,121.79	—	7,628.93	—	3,010.32	400.00	—	—	
MALDEN	59,567	3,706.45	—	288,145.41	35,706.28	—	6,505.38	—	6,292.55	1,753.80	—	—	
HOLYOKE	53,775	2,213.09	—	276,322.13	18,641.01	—	7,640.46	—	2,461.79	500.00	—	—	
PITTSFIELD	53,560	6,409.04	—	211,684.03	24,588.58	—	9,719.68	—	4,635.16	2,203.66	—	—	
EVERETT	48,553	2,629.05	281.34	372,890.98	28,403.10	—	4,793.71	—	5,045.91	—	—	5,018.75	
HAVERTHILL	46,162	2,496.25	127.50	178,805.54	29,601.02	—	6,370.92	—	2,465.82	—	—	82.00	
CHICOPEE	44,626	4,659.50	—	158,612.53	15,035.32	—	8,204.12	—	1,007.53	1,050.00	—	635.20	
FITCHBURG	43,770	3,036.74	—	198,588.07	18,735.17	—	6,093.64	—	839.60	20.00	—	—	
WALTHAM	43,577	2,613.66	—	154,111.56	12,741.67	—	6,574.65	—	2,292.08	—	—	—	
SALEM	42,833	581.45	248.00	187,181.33	2,988.50	—	4,707.52	—	2,632.70	—	—	608.93	
TAUNTON	39,940	2,403.30	119.00	108,074.10	2,812.50	—	3,192.57	900.00	2,859.97	1,050.72	—	88.48	
CHELSEA	38,612	2,254.34	—	71,057.27	—	—	2,925.46	—	2,859.97	75.00	—	195.84	
REVERE	35,687	2,944.00	—	97,147.81	21,775.14	—	4,250.01	—	2,539.22	11,158.29	—	8,971.97	
MELROSE	27,971	146.95	23.00	175,550.00	11,580.35	—	8,451.02	—	2,314.18	839.59	—	3,830.72	
BEVERLY	26,814	336.15	—	140,747.87	12,881.84	—	5,767.04	—	3,213.02	1,510.00	—	561.10	
NORTHAMPTON	24,977	2,902.09	—	81,995.84	9,708.61	—	4,448.80	—	959.11	600.00	—	581.08	
GLOUCESTER	24,862	511.10	—	83,590.98	1,481.72	—	4,040.41	—	2,175.33	—	—	—	
LEOMINSTER	23,549	2,227.80	320.00	125,526.57	3,041.66	—	3,620.84	—	2,175.38	—	—	—	
ARTLEBORO	22,375	2,862.40	—	71,737.22	1,198.96	—	3,143.55	—	2,282.46	—	—	—	
PEABODY	22,303	1,779.49	—	120,787.61	18,579.56	—	1,862.42	—	1,274.12	—	—	3.41	
NORTH ADAMS	22,230	361.25	—	74,330.83	1,841.67	—	4,615.66	—	1,430.91	—	—	—	
GARDNER	20,245	1,086.00	—	105,815.32	2,998.51	—	3,234.20	—	1,012.41	5,154.74	—	—	
WESTFIELD	19,956	3,025.10	—	112,838.83	447.03	—	—	—	—	—	—	—	
WOBURN	19,886	526.75	—	—	—	—	—	—	—	—	—	—	
MALDENBOROUGH	15,680	603.60	—	—	—	—	—	—	—	—	—	—	
NEWBURYPORT	14,079	635.00	—	—	—	—	—	—	—	—	—	—	
39 Cities	2,986,588	\$334,285.85	\$2,717.09	\$15,943,423.34	\$1,777,188.07	\$118,834.05	\$471,894.17	\$56,140.53	\$173,509.99	\$104,506.26	\$498,531.51	\$208,863.97	

¹ Includes \$374,562.13 reimbursement from State on account of teachers' pensions.² Includes \$100,000 reimbursement on account of Summer Traffic Tunnel and \$18,834.05 on account of Boston Port Authority.³ From Federal Government.⁴ Includes \$747.31 reimbursement from State on account of teachers' pensions.⁵ Includes \$6,726.20 from State.

TABLE III. — Commercial Revenue.

CITIES.	Popu- lation of 1945	A		B. SPECIAL ASSESSMENTS			C. PRIVILEGES		D			
		TOTAL RECEIPTS	Street Sprinkling	FOR EXPENSES		Sewers	FOR OUTLAYS			Motor Vehicle Excise Tax	All Other	
				Moth Extermi- nation	Sewers		Sidewalks and Curbing	All Other				
BOSTON	766,386	\$19,408,348.13	—	\$2,605.87	\$21,805.69	\$61,837.32	—	—	—	\$539,962.25	\$94,931.34	\$7,140,161.62
WORCESTER	198,741	3,371,748.05	—	—	—	—	\$27,093.86	—	—	258,245.51	—	1,747,145.49
SPRINGFIELD	159,896	2,790,726.82	—	—	—	—	16,268.47	\$5,560.49	—	243,865.21	913.50	1,258,572.79
FALL RIVER	115,062	1,179,847.44	—	—	—	—	—	—	—	101,162.17	75.00	595,754.25
CAMBRIDGE	111,124	1,842,571.18	—	—	—	—	343.00	1,228.62	—	115,196.82	—	1,008,329.00
NEW BEDFORD	110,308	1,379,201.06	—	—	45.00	—	—	—	—	111,888.12	—	745,704.90
SOMERVILLE	105,883	1,121,232.12	—	—	—	—	—	—	—	93,613.43	—	504,931.50
LYNN	105,153	1,640,786.68	—	—	—	—	6,519.07	—	—	105,529.39	—	828,513.20
LOWELL	101,229	1,244,904.61	—	936.00	—	—	—	19,794.09	—	78,716.12	—	706,323.28
LAWRENCE	85,603	729,327.00	—	—	210.10	—	—	68.40	—	49,179.01	—	351,613.41
QUINCY	82,084	1,546,327.69	—	—	—	—	16,494.40	179.06	9,877.56	118,008.79	—	823,636.79
NEWTON	77,257	1,033,798.20	—	10,260.82	—	—	23,228.40	7,837.00	37,377.74	161,054.14	—	414,133.81
MEDFORD	67,071	807,204.04	—	—	—	—	3,138.83	7,296.49	5,292.27	82,535.06	—	378,885.02
BROCKTON	65,202	1,162,177.14	—	1,766.50	—	—	3,143.72	9,122.98	1,388.13	84,146.44	—	374,935.37
MALDEN	59,567	780,268.52	—	—	—	16,084.07	5,875.21	8,930.71	9,816.56	53,308.71	13.50	398,137.93
HOLYOKE	53,775	2,166,492.43	—	—	—	—	—	325.70	—	62,355.64	—	303,895.45
PITTSFIELD	53,560	595,391.05	—	—	8,470.29	—	—	2,201.49	—	68,168.44	—	277,732.85
EVERETT	48,553	684,113.83	—	—	—	—	—	27.97	—	42,105.36	82.00	297,708.89
HAYESVILLE	46,162	794,337.43	—	781.52	1,069.93	—	1,075.01	181.16	56.35	50,285.71	12,175.16	534,136.54
CHICOPPE	43,770	1,038,388.48	—	—	—	—	—	—	—	48,090.00	—	516,874.13
FITCHBURG	43,770	753,028.81	—	—	—	—	5,870.39	—	—	51,050.10	—	422,662.92
WALTHAM	42,577	522,059.97	—	—	—	—	229.52	—	—	41,555.72	2,016.50	279,271.18
SALEM	42,833	560,215.24	—	—	—	—	399.86	—	—	31,564.83	200.00	267,177.24
CHELSEA	39,940	506,530.32	—	—	—	—	—	—	—	48,729.61	150.00	250,345.40
TAUNTON	38,612	1,586,324.18	—	—	—	—	—	—	—	30,283.56	—	169,537.17
REVERE	35,687	342,581.06	—	—	—	—	6,583.43	4,107.73	5,135.82	42,351.06	—	128,066.95
MELROSE	27,971	327,514.83	—	—	—	—	9,695.22	—	—	32,749.64	—	164,858.13
BEVERLY	26,814	311,941.80	—	—	—	—	1,075.92	840.67	—	30,416.75	—	141,215.22
NORTHAMPTON	24,977	367,383.30	—	—	19,708.66	—	—	—	—	22,128.26	—	215,322.66
GLOUCESTER	24,862	472,437.77	—	—	—	—	—	—	—	22,128.26	—	140,811.70
LEOMINSTER	23,549	310,083.08	—	—	—	—	2,941.55	22.41	213.48	26,418.77	25.00	115,701.49
ATTLEBORO	22,375	306,170.80	—	—	—	—	1,324.40	3,314.89	—	33,987.45	100.00	248,343.65
PEABODY	22,303	858,373.12	—	—	969.23	—	—	—	—	24,659.42	—	142,900.43
NORTH ADAMS	22,230	273,326.02	—	—	105.00	—	—	—	—	19,648.64	—	80,197.15
GARDNER	20,245	184,465.95	—	—	—	—	7,172.50	—	20.53	21,160.08	25.00	121,939.36
WESTFIELD	19,956	846,624.51	—	—	—	—	—	—	7.79	29,277.79	9.00	130,848.47
WOBURN	19,886	261,860.27	—	—	—	—	—	—	—	21,409.07	—	129,733.41
MARLBOROUGH	15,680	228,288.60	—	—	—	—	—	60.04	—	16,530.49	—	126,094.75
NEWBURYPORT	14,079	232,156.13	—	—	—	—	—	—	—	13,771.09	—	—
39 Cities	2,986,588	\$54,569,667.36	\$8,978.52	\$16,350.71	\$52,383.90	\$77,921.39	\$140,492.76	\$71,099.90	\$126,997.12	\$3,073,878.02	\$110,716.00	\$22,817,004.69

¹ Detail of Departmental, except Unclassified, is shown in Table IV, pages 34-42.

² Includes \$2.11 from administration of trust funds.

³ Includes \$3.50 from administration of trust funds.

⁴ Includes \$57.50 from administration of trust funds.

⁵ Includes \$12 from administration of trust funds.

TABLE III. — Commercial Revenue — Concluded.

CITIES.	E. PUBLIC SERVICE ENTERPRISES				F. CEMETERIES			G. INTEREST			
	ELECTRIC LIGHT		WATER		All Other	Sale of Lots and Graves	Care of Lots and Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous	On Sinking Funds	All Other ¹
	Rates	Miscellaneous	Rates	Miscellaneous							
BOSTON	—	—	\$5,290,538.65	\$41,360.21	\$4,565,805.52	\$34,134.00	\$47,626.31	\$11,021.80	—	\$772,922.89	\$774,634.66
WORCESTER	—	—	1,128,991.09	12,820.89	—	22,905.00	22,110.69	23,051.31	—	—	80,686.81
SPRINGFIELD	—	—	890,628.28	333,759.22	—	—	—	—	—	—	32,445.37
FALL RIVER	—	—	425,429.48	3,027.44	114.39	4,300.00	12,862.47	7,994.78	—	12,207.50	16,919.96
CAMBRIDGE	—	—	588,810.93	10,316.03	—	24,238.00	19,659.10	5,719.49	\$20.00	30,819.95	37,860.24
NEW BEDFORD	—	—	403,278.08	14,402.53	9,677.87	6,473.00	12,558.56	15,364.60	—	27,812.18	29,906.22
SOMERVILLE	—	—	486,725.41	1,262.62	—	—	—	—	—	—	34,699.16
LYNN	—	—	387,418.26	11,265.73	—	7,499.92	15,435.74	17,563.21	3,522.07	—	27,726.00
LOWELL	—	—	391,556.42	300.09	14.60	2,291.00	16,113.43	8,457.24	58.00	—	39,872.43
LAWRENCE	—	—	262,324.59	15,264.86	—	4,925.00	10,076.50	—	151.70	—	15,508.43
QUINCY	—	—	486,582.82	11,919.61	—	11,960.00	15,239.97	9,603.26	—	—	36,825.43
NEWTON	—	—	330,108.47	11,285.87	—	—	—	—	—	—	38,291.95
MEDFORD	—	—	238,801.20	4,646.44	—	31,795.00	17,735.35	5,046.42	230.00	—	29,781.36
BROCKTON	—	—	266,669.57	2,441.31	—	11,429.00	10,252.00	3,141.50	136.11	—	23,404.51
MALDEN	—	—	203,544.76	5,945.09	—	9,853.00	9,701.65	10,029.23	—	3,915.21	45,126.39
HOLYOKE	—	—	214,837.59	7,690.58	—	—	—	—	—	—	38,374.11
PITTSFIELD	—	—	221,336.19	12,722.16	—	—	—	—	—	—	4,759.63
EVERETT	—	—	307,755.74	1,852.19	—	7,686.40	9,598.16	4,686.90	—	—	12,610.22
HAVERHILL	—	—	160,698.89	7,009.01	—	—	—	59.75	5.00	—	28,165.92
CHICOPEE	—	—	225,174.21	1,995.79	—	760.00	1,959.63	1,239.80	61.75	—	14,002.89
FITCHBURG	—	—	153,278.62	1,648.15	—	3,524.87	7,407.70	4,333.82	—	—	18,955.24
WALTHAM	—	—	195,277.45	485.53	79.30	5,447.00	8,015.82	7,656.45	1,275.75	—	18,238.96
SALEM	—	—	204,412.14	—	23.74	2,526.39	3,127.91	3,295.75	282.00	—	23,474.39
CHELSEA	—	—	163,156.12	1,613.47	589.10	—	—	—	—	12,121.88	21,129.16
TAUNTON	—	—	161,227.91	724.14	—	2,035.00	5,578.00	6,664.70	15.00	—	9,436.77
REVERE	—	—	124,604.04	2,403.24	—	—	—	—	—	—	15,733.05
MELROSE	—	—	106,320.68	3,323.17	—	8,556.00	7,090.92	5,768.65	1,068.00	—	9,133.42
BEVERLY	—	—	79,588.91	4,018.51	—	3,369.00	4,814.02	4,077.00	6.00	—	12,375.37
NORHAMPTON	—	—	81,918.27	4,013.40	73,792.28	1,482.00	4,951.83	2,201.18	26.00	—	26,449.18
CHOCUSETT	—	—	193,751.32	2,611.57	—	1,378.00	3,701.99	3,701.99	—	—	15,226.11
LEMINSTER	—	—	123,148.66	1,986.03	—	2,343.00	3,931.50	3,053.15	343.59	—	4,869.24
ATTLEBORO	—	—	125,372.42	1,584.07	—	—	—	—	—	—	24,861.01
YEAHODY	—	—	160,166.48	1,578.31	310.55	2,200.00	4,225.94	1,598.06	240.00	—	10,831.61
NORTH ADAMS	—	—	95,166.71	900.21	781.80	1,895.00	4,835.00	1,747.36	—	—	5,342.87
GARDNER	—	—	90,041.13	7,577.98	—	600.00	3,117.26	2,016.24	12.00	—	2,626.08
WESTFIELD	—	—	90,306.53	3,398.88	—	—	—	—	—	—	1,870.18
WOBURN	—	—	82,562.94	—	—	3,770.00	5,134.05	2,660.83	66.70	—	15,408.21
MARLBOROUGH	—	—	66,516.94	1,796.16	—	960.00	1,202.00	1,240.60	—	—	10,248.96
NEWBURYPORT	—	—	64,350.14	1,119.67	11,223.11	65.00	—	227.08	—	—	15,305.29
39 Cities	\$3,921,277.30	\$322,215.41	\$15,455,387.71	\$548,550.16	\$4,662,415.26	\$219,400.58	\$284,367.51	\$169,890.75	\$7,523.27	\$859,799.61	\$1,623,016.79

¹ For detail see Table V, page 43.
² Includes \$374,064.51 from gas.

³ Includes \$40,150.86 from gas.
⁴ Includes gas, amount not specified.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III).*
1. General Government.

CITIES.	Population of 1945	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON	766,386	\$49,930.72	—	\$98.66	\$29,587.50	\$87.45	\$18,065.69	\$1,757.19	\$334.23
WORCESTER	198,741	36,401.89	—	—	13,965.51	2,432.00	19,656.30	231.00	117.08
SPRINGFIELD	159,896	42,461.25	—	—	6,783.31	8.26	17,853.35	208.90	17,607.43
FALL RIVER	115,062	5,359.93	—	—	2,700.55	—	2,652.38	7.00	—
CAMBRIDGE	111,124	12,738.05	\$8.31	18.31	3,350.29	—	3,209.34	151.80	—
NEW BEDFORD	110,308	9,850.71	—	—	3,387.18	1.00	6,054.78	407.75	—
SOMERVILLE	9,900.74	105,883	—	—	6,986.52	7.31	2,681.25	211.20	—
LYNN	7,252.40	7,252.40	—	—	4,719.60	—	2,532.80	—	14.46
LOWELL	101,229	5,224.41	—	—	1,612.92	—	3,557.58	—	—
LAWRENCE	85,603	5,893.21	—	—	3,083.01	—	2,090.20	53.91	—
QUINCY	82,084	5,569.23	—	—	4,282.33	—	1,054.28	—	720.00
NEWTON	77,257	15,519.36	—	9.25	9,487.65	320.46	3,200.50	232.62	—
MEDFORD	67,071	6,443.63	—	1.00	3,753.05	—	2,695.48	4.00	—
BROCKTON	63,202	7,992.83	—	2.35	3,707.75	49.15	3,233.50	626.40	19.00
MALDEN	59,567	5,373.52	334.68	—	4,199.43	—	1,139.09	35.00	—
MALDEN	53,775	9,931.44	—	—	1,795.30	—	3,671.14	60.00	4,465.00
HOLYOKE	8,693.88	6,693.88	—	—	1,967.92	.75	7,041.21	—	—
PITTSFIELD	53,560	8,619.97	—	—	3,472.81	55.00	1,279.53	7.83	4.80
EVERETT	46,162	5,708.75	—	—	3,276.75	53.05	2,326.75	4.00	49.20
HAVERTHILL	44,126	5,069.40	—	—	1,639.90	4.50	—	—	2,425.00
CHICOPPEE	43,770	2,523.00	—	—	659.90	—	1,758.10	—	105.00
FITCHBURG	43,577	4,309.87	—	—	1,995.81	—	2,283.36	13.00	17.70
WALTHAM	42,833	2,990.04	—	—	1,680.85	—	1,309.19	—	—
SALISBURY	38,940	3,130.96	—	5.95	1,982.92	—	1,100.19	25.00	16.90
CHelsea	38,612	3,436.20	—	—	2,033.70	—	1,402.50	—	—
TACUNTON	35,087	2,506.22	—	—	1,579.40	—	805.32	—	—
REVERE	27,971	2,869.30	—	—	1,271.40	—	1,322.15	275.75	121.50
MELROSE	26,814	2,174.25	—	—	1,512.50	—	646.75	15.00	—
BEVERLY	24,977	1,466.08	—	—	718.30	88.00	659.78	—	—
NORTHAMPTON	24,862	2,025.50	—	—	1,525.00	—	353.67	—	145.00
GLoucester	23,549	4,275.86	—	—	1,180.44	1.83	1,081.20	—	2,014.22
LEominster	22,375	2,509.15	—	—	1,234.97	—	1,274.18	—	20.00
Attleboro	22,303	2,012.89	—	—	1,295.87	—	697.02	.83	—
Peabody	22,230	1,501.60	—	41.17	807.20	—	652.40	—	—
NORTH ADAMS	2,149.75	2,149.75	—	—	421.94	—	1,382.51	—	345.30
GARDNER	20,245	2,347.32	—	5.75	605.57	81.50	1,654.50	—	5,650.00
WESTFIELD	19,956	7,687.00	—	—	1,276.35	—	760.65	—	—
Woburn	19,886	1,279.33	—	—	867.80	—	411.53	—	—
MARLBOROUGH	15,680	1,190.67	—	—	868.26	66.00	146.41	—	110.00
NEWBURYPORT	14,079	—	—	—	—	—	—	—	—
39 Cities	2,986,588	\$313,497.21	\$342.99	\$182.44	\$144,867.46	\$3,256.26	\$123,716.56	\$6,829.68	\$34,301.82

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
 2. Protection of Persons and Property.

CITIES.	Population of 1945	A TOTAL RECEIPTS	B Police Department	C Fire Department	D Inspection	E. FORESTRY		F Other Protection of Persons and Property
						Insect Pest Extermination	Planting and Trimming Trees	
BOSTON	766,386	\$68,187.09	\$13,846.95	\$4,221.29	\$49,015.00	—	—	\$1,103.85
WORCESTER	198,741	12,196.55	8,927.00	2.00	3,008.79	\$130.00	\$128.76	—
SPRINGFIELD	159,896	8,339.59	1,601.54	1,163.29	5,574.76	—	—	334.00
FALL RIVER	115,062	1,697.77	245.62	20.00	1,098.15	—	—	816.74
CAMBRIDGE	111,124	17,701.20	15,271.00	15.00	1,563.46	—	35.00	977.00
NEW BEDFORD	110,308	3,207.58	599.08	271.00	1,423.00	—	7.50	470.05
SOMERVILLE	105,883	1,686.04	269.10	—	946.89	—	—	381.69
LYNN	105,153	4,069.13	1,685.93	108.70	1,910.41	—	—	526.00
LOWELL	101,220	33,007.79	30,039.45	38.45	1,943.45	—	—	—
LAWRENCE	85,603	3,692.50	3,466.50	33.45	1,192.55	—	—	24.00
QUINCY	82,084	3,447.37	1,499.50	101.61	837.03	805.83	180.00	24.00
NEWTON	77,237	3,894.80	2,837.73	577.30	404.53	—	458.91	15.24
BROCKTON	67,071	2,30.35	1,448.18	201.35	200.55	—	30.00	324.00
MEDFORD	65,202	2,909.79	414.00	114.50	437.26	—	—	—
MALDEN	59,567	3,405.71	1,309.35	37.95	718.41	—	—	1,340.00
HOLYOKE	53,775	1,351.51	—	186.36	1,065.35	—	99.80	125.05
PITTSFIELD	53,560	814.90	79.70	—	610.15	—	—	270.00
EVERETT	48,553	1,226.19	381.59	191.05	383.55	—	—	141.00
HAVERTHILL	46,162	361.58	3.00	—	358.58	—	—	—
CHICOPEE	44,626	2,498.86	1,488.59	223.10	646.17	—	—	343.00
FITCHBURG	43,770	1,515.09	696.29	20.25	455.55	—	—	5.00
WALTHAM	43,577	6,003.15	5,482.58	1.30	514.27	—	—	—
SALEM	42,833	1,485.53	117.52	10.30	1,357.71	—	—	—
CHELSEA	39,940	1,994.61	925.03	2.00	632.58	—	—	435.00
TAUNTON	38,612	263.67	—	125.00	138.67	—	—	—
REVERE	35,687	319.38	205.30	—	114.08	—	—	992.70
MELROSE	27,971	1,629.44	387.25	—	249.49	—	—	81.53
BEVERLY	26,814	853.01	516.83	5.50	249.18	—	—	20.50
NORTHAMPTON	24,977	4,481.02	4,121.17	—	339.35	—	—	324.00
GLOUCESTER	24,862	444.81	85	—	103.56	—	—	—
LEOMINSTER	23,549	215.25	131.07	131.07	152.01	—	—	—
ATTLEBORO	22,375	498.33	23.55	360.39	360.39	27.00	—	6.00
PEABODY	22,303	602.92	191.28	34.22	230.41	—	—	1.00
NORTH ADAMS	22,230	280.13	15.50	—	197.63	458.50	17.00	—
NORTH ATTEN	20,245	3,230.25	2,568.12	141.00	181.56	—	—	—
GARDNER	19,956	80.00	697.80	650.00	153.07	—	—	—
WESTFIELD	19,886	850.37	650.00	—	211.98	—	—	—
WOHURN	15,680	1,511.98	2,140.40	106.30	48.95	30.00	—	132.00
MARLBOROUGH	15,680	2,463.65	—	—	—	—	—	—
NEWBURYPORT	14,079	—	—	—	—	—	—	—
39 Cities	2,986,588	\$204,727.29	\$104,360.68	\$9,213.73	\$79,565.83	\$1,451.33	\$946.97	\$9,188.75

1 Forest fires.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
3. Health and Sanitation.

CITIES.	Population of 1945	A		B. HEALTH		C. SANITATION		D
		TOTAL RECEIPTS	Quarantine and Contagious Disease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal	Other Health and Sanitation
BOSTON	766,386	\$234,925.16	\$1,853.20	\$136,940.11	\$47,430.25	\$38,081.04	\$10,620.56	—
WORCESTER	198,741	85,189.43	21,695.51	50,717.68	1,013.72	770.52	10,231.14	\$754.86
SPRINGFIELD	159,896	77,516.14	28,216.25	15,237.96	1,061.36	31,954.31	—	1,046.26
FALL RIVER	115,062	48,790.36	6,498.22	40,247.44	324.00	—	—	1,720.70
CAMBRIDGE	111,124	11,894.77	11,808.11	45,367.24	1,036.90	62.71	23,559.81	—
NEW BEDFORD	110,308	39,220.80	5,001.28	25,085.82	52.50	7,223.58	30.46	1,827.16
SOMERVILLE	105,883	31,407.11	12,387.00	17,063.70	1,467.00	489.41	—	—
LYNN	105,153	40,430.08	5,456.30	23,298.13	233.85	423.65	9,265.57	1,752.58
LOWELL	101,229	7,136.37	6,574.33	20,551.86	—	177.98	—	384.06
LAWRENCE	85,603	27,144.51	104.25	17,235.81	—	2,023.37	4,423.85	41.18
QUINCY	82,084	43,689.84	749.50	16,270.66	147.20	11,565.40	14,139.13	—
NEWTON	77,237	14,539.98	3,654.75	13,504.07	144.65	4,467.37	—	—
BROCKTON	67,071	18,486.90	1,845.95	8,529.51	84.82	346.25	2,555.98	—
MALDEN	65,202	19,141.10	691.60	7,787.75	282.88	143,865.65	45,390.63	579.49
HOLYOKE	59,567	18,627.53	3,124.70	7,787.75	54.01	47.00	6,322.46	462.14
HOLYOKE	53,775	2,641.58	307.06	7,787.75	54.01	578.86	339.92	472.52
PITTSFIELD	53,560	8,413.80	917.02	1,310.26	10.81	6,145.71	—	—
EVERETT	48,553	6,857.78	584.33	5,935.31	303.00	35.14	—	—
HAVERHILL	46,162	15,932.20	9,292.29	6,001.93	331.70	—	—	306.28
CHICPEE	44,626	7.00	7.00	—	—	—	—	—
FITCHBURG	43,770	10,906.08	5,696.08	3,851.03	221.17	1,137.80	—	—
WALTHAM	43,577	24,533.87	2,428.45	5,456.64	368.15	7,690.63	8,600.00	—
SALEM	42,833	13,924.83	3,612.93	4,293.70	18.20	—	4,000.00	—
CHELSEA	39,940	3,427.51	1,200.76	226.00	73.70	—	—	—
TAUNTON	38,632	23,417.43	—	—	—	21,364.48	—	1,979.25
REVERE	35,687	1,669.16	39.00	109.45	—	1,519.71	—	—
MELROSE	27,971	13,860.81	2,633.49	2,031.41	608.98	917.93	7,669.00	—
BEVERLY	26,814	4,725.38	352.04	4,225.94	116.51	—	—	30.89
NORTHAMPTON	24,977	1,454.93	—	1,034.43	—	—	—	25.00
GLOUCESTER	24,862	12,428.73	—	2,401.43	23.70	395.50	—	—
LEOMINGSTER	23,549	3,854.69	256.72	1,627.84	100.00	10,003.60	—	123.50
ATLINGTON	22,375	3,033.61	1,168.79	1,762.82	102.00	1,746.63	—	—
PARODY	22,303	36,508.56	649.50	4,740.75	220.50	30,897.81	—	—
NORTH ADAMS	22,230	747.27	—	500.00	—	247.27	—	—
GARDNER	20,245	4,402.87	118.29	2,512.56	50.34	1,721.68	—	—
WESTFIELD	19,956	1,567.95	—	1,937.95	891.73	676.22	—	—
WOBURN	19,886	35,207.38	389.00	2,039.26	697.93	32,182.50	—	—
MALDENBOROUGH	15,680	17,815.66	20.00	1,142.13	—	15,756.40	—	—
NEWBURYPORT	14,079	1,279.13	—	—	137.00	—	—	—
39 Cities	2,986,588	\$1,214,768.29	\$141,513.70	\$481,867.79	\$57,610.31	\$374,033.30	\$148,237.32	\$11,505.87

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
4. Highways.

Cities.	Population of 1945	A * TOTAL RECEIPTS	B General	C Joint Maintenance State and County	D Sidewalks and Curbing	E Snow and Ice Removal	F Lighting	G Miscellaneous
BOSTON	766,386	\$29,077.66	\$27,928.94	—	—	—	\$110.00	\$1,038.72
WORCESTER	198,741	18,728.87	18,728.87	—	—	—	—	—
SPRINGFIELD	159,896	36,291.55	35,291.55	\$1,000.00	—	—	—	—
FALL RIVER	115,062	96.98	46.50	—	—	—	—	50.48
CAMBRIDGE	111,124	2,609.33	827.84	—	\$1,781.49	—	—	—
NEW BEDFORD	110,308	2,573.78	2,573.78	—	—	—	—	—
SOMERVILLE	105,883	368.00	50.00	—	318.00	—	—	—
LYNN	105,153	—	—	—	—	—	—	—
LOWELL	101,229	54.50	54.50	—	—	—	—	—
LAWRENCE	85,603	648.50	648.50	—	—	—	—	—
QUINCY	82,084	1,860.96	1,860.96	—	—	—	—	—
NEWTON	77,257	12,093.22	12,093.22	—	—	—	—	—
MEDFORD	67,071	405.81	181.33	—	75.00	—	—	149.48
BROCKTON	65,202	1,299.16	1,985.93	—	13.23	—	—	—
MALDEN	59,567	884.22	884.22	—	—	—	—	—
HOYOKE	53,775	1,965.78	887.92	—	78.29	\$298.87	—	—
PITTSFIELD	53,560	3,477.29	1,477.29	2,000.00	15.00	—	—	—
EVERETT	48,563	57.00	22.00	—	—	—	—	—
HAYRHILL	46,102	187.00	187.00	—	—	—	—	—
CHICPEE	44,626	90.00	90.00	—	—	—	—	—
FITCHBURG	43,770	23,992.62	23,992.62	—	—	—	—	—
W. ALHAM	43,577	77.18	77.18	—	—	—	—	—
SALEM	42,853	363.97	300.17	—	63.80	—	—	—
CHELSEA	39,940	6.30	6.30	—	—	—	—	—
TAUNTON	38,612	1,117.91	1,117.91	—	—	—	—	—
REVERE	35,687	45.00	45.00	—	—	—	—	—
MELROSE	27,971	13,723.01	13,723.01	—	—	—	—	—
BEVERLY	26,814	25.00	25.00	—	—	—	915.00	—
NORTHAMPTON	24,977	2,481.03	1,566.03	—	—	—	—	—
GLOUCESTER	24,862	2,846.25	2,846.25	—	—	—	—	—
LEOMINSTER	23,549	1,760.52	1,760.52	—	—	—	—	—
ATTLEBORO	22,375	60.00	60.00	—	—	—	—	—
PEABODY	22,303	23.40	—	—	23.40	—	—	—
NORTH ADAMS	22,230	893.46	254.78	631.68	—	7.00	—	—
GARDNER	20,245	86.76	86.76	—	—	—	—	—
WESTFIELD	19,956	634.49	149.05	—	—	485.44	—	—
WOBURN	19,886	37.50	—	—	—	37.50	—	—
MALBOROUGH	15,680	2,008.82	1,967.33	—	—	—	—	—
NEWBURYPORT	14,079	9,731.45	9,731.45	—	—	—	—	—
39 Cities	2,986,588	\$171,963.58	\$162,829.71	\$3,631.68	\$2,368.21	\$870.30	\$1,025.00	\$1,238.68

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.

5. Charities.

CITIES.	Population of 1945	A Total Receipts	B. INFIRMARY		C. REIMBURSEMENTS FOR RELIEF FROM —			D. REIMBURSEMENTS FOR AID TO DEPENDENT CHILDREN FROM —		E Reimburse- ments for Old Age Assistance	F Municipal General Hospitals	G Miscella- neous
			Sale of Produce and Board, etc. Stock		Individuals	Cities and Towns	State	Cities and Towns	State			
BOSTON	766,386	\$5,407,500.48	\$890.59	\$14,071.17	\$30,205.09	\$201,750.83	\$1,159,021.44	—	\$1,364,077.22	\$2,584,076.17	\$28,457.44	\$24,290.53
WORCESTER	198,741	1,338,543.42	497.05	735.69	—	23,319.33	82,360.43	—	160,153.39	642,185.10	429,294.43	—
SPRINGFIELD	159,896	692,253.56	512.59	30,053.02	11,125.59	12,393.32	57,975.46	—	* \$241.25	492,234.10	11,494.67	651.88
FALL RIVER	115,062	820,985.02	—	6,806.36	262.00	4,939.66	18,366.24	—	—	336,790.11	—	—
CAMBRIDGE	111,024	464,435.78	—	5,074.95	951.93	65,408.16	118,960.83	—	591.71	316,356.47	—	—
NEW BEDFORD	110,808	417,076.85	523.48	1,129.41	2,647.60	8,882.43	27,879.12	—	230.00	510,783.88	202,496.20	—
SOMERVILLE	105,383	408,632.76	1,362.98	2,159.40	—	19,701.96	68,052.67	—	—	241,447.35	—	—
LYNN	105,153	670,879.94	193.00	2,249.80	7,836.83	17,630.85	52,484.34	—	111,765.67	478,719.15	—	—
LOWELL	101,229	583,185.24	—	828.30	307.70	8,826.32	22,111.18	—	—	453,995.19	—	—
LAWRENCE	85,603	792,169.77	—	7,829.88	755.46	1,326.74	9,626.18	—	27,056.55	245,326.51	—	—
QUINCY	82,084	292,059.77	—	—	1,424.38	1,399.76	8,959.67	—	28,305.01	179,231.35	493,784.78	—
NEWTON	77,057	335,268.53	—	—	2,187.90	7,698.58	21,249.73	—	57,553.12	146,366.70	—	—
MEDFORD	67,271	305,578.39	—	1,906.25	1,206.16	25,878.95	57,373.73	—	32,085.76	187,127.54	—	—
BROCKTON	65,202	494,092.52	10,150.73	805.91	547.37	8,061.49	23,349.61	27.19	52,191.53	403,978.66	—	—
MALDEN	59,567	336,659.21	739.33	9,593.78	2,410.23	32,603.34	64,695.58	—	47,091.69	199,325.26	—	—
HOLYOKE	53,775	236,429.88	3,438.56	9,815.72	2,048.05	1,938.22	12,415.92	29.00	18,997.53	187,766.88	—	—
PITTSFIELD	53,560	223,307.53	648.02	1,825.84	642.36	3,441.26	16,310.93	—	41,864.61	158,574.51	—	—
EVERETT	48,553	249,821.20	—	—	—	19,013.87	46,165.46	—	59,644.66	124,997.21	163,336.02	—
HAVERHILL	46,162	490,543.71	70.74	9,087.21	229.77	1,839.43	12,293.57	—	51,501.00	252,185.97	—	—
CHICPEE	44,626	109,399.86	82.59	4,077.93	1,426.45	1,972.16	5,869.70	—	22,522.41	73,448.62	—	—
FITCHBURG	43,770	426,557.34	—	185.29	3,412.88	6,292.96	16,027.97	178.65	11,697.99	103,209.80	285,551.80	9.00
WALTHAM	43,577	182,314.92	60.40	1,336.14	1,249.17	3,860.38	13,298.49	—	29,931.46	132,579.25	—	—
SALISBURY	42,833	127,082.52	47.80	2,109.83	1,234.15	7,815.08	19,088.38	—	31,318.59	155,449.69	—	—
CHELSEA	39,440	240,049.78	—	—	864.87	16,145.05	55,571.29	—	62,521.58	104,946.99	—	—
TAUNTON	38,612	195,835.28	—	—	315.20	3,870.17	12,822.75	212.00	67,215.77	110,202.93	—	—
REVERE	35,687	149,958.01	—	—	—	21,613.69	31,789.78	—	22,121.85	74,118.69	—	—
MELROSE	27,971	137,121.81	—	—	—	1,381.68	9,644.35	—	6,498.61	57,397.17	—	—
BEVERLY	26,814	137,889.63	—	—	—	4,317.46	17,426.23	—	24,602.77	89,538.87	—	—
NORTHAMPTON	24,977	107,430.51	382.39	8.01	1,852.86	2,044.14	6,974.02	—	7,184.01	66,370.40	—	26.75
LEICESTER	24,802	167,430.54	549.39	1,365.05	—	1,547.76	6,613.78	—	21,871.51	135,036.11	—	—
LEOMINSTER	23,549	117,452.94	3,885.80	—	2,364.05	5,753.81	9,537.50	—	9,534.66	89,290.89	—	—
ATTLEBORO	22,375	101,838.24	—	—	114.00	1,740.50	6,048.18	—	16,334.71	74,091.53	81,424.23	—
PEABODY	22,303	195,593.03	—	—	246.91	4,454.07	7,652.24	—	26,178.77	92,568.98	—	—
NORTH ADAMS	22,230	121,603.22	—	92.00	1,284.34	1,699.67	1,759.15	—	18,305.99	45,667.58	—	—
GARDNER	20,245	59,517.57	—	—	1,639.81	1,758.12	3,038.43	—	8,692.91	49,423.22	—	—
WESTFIELD	19,956	63,769.38	48.90	1,197.42	2,801.61	2,161.61	5,307.40	—	18,771.82	42,206.26	—	—
WOBURN	19,886	308,87.18	308.87	—	—	4,401.31	6,330.41	—	7,364.34	73,292.39	—	—
MARLBOROUGH	15,680	90,837.42	—	1,125.37	—	—	—	—	9,021.93	72,136.38	—	—
NEWBURYPORT	14,079	80,291.48	23.77	—	378.98	808.66	6,452.75	—	—	—	—	—
39 Cities	2,986,588	\$17,520,085.52	\$38,160.39	\$119,585.28	\$84,414.57	\$560,792.56	\$2,144,058.24	\$1,069.80	\$3,002,684.63	\$9,848,502.32	\$1,695,839.57	\$24,978.16

1 Institutions Department, Child Welfare Division.

2 From individuals.

TABLE IV. — Detail of Departmental Earnings (Col. D, Table III) — Continued

6. Soldiers' Benefits.

Cities.	Population of 1945	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief	F War Allowance
BOSTON	766,386	\$158,325.20	\$56,310.00	\$29,424.75	\$3,839.93	\$1,287.02	\$67,463.50
Worcester	198,741	28,441.04	9,407.25	8,536.50	1,070.51	64.78	9,356.00
Springfield	159,896	21,010.75	7,784.00	1,926.00	1,070.51	64.50	10,634.50
Fall River	115,062	10,303.25	6,200.00	2,123.25	400.00	—	1,280.00
Cambridge	111,124	32,480.00	8,870.00	6,283.50	848.00	490.50	15,979.00
New Bedford	110,308	11,596.14	5,800.00	1,880.00	644.00	105.14	3,167.00
Somerville	105,883	18,278.85	5,575.00	3,216.75	100.00	9,387.10	10,075.00
Lynn	105,153	23,246.00	8,032.00	2,723.47	707.15	1,648.47	8,770.00
Lowell	101,229	19,684.00	9,088.00	1,286.50	482.60	57.50	2,675.00
Lawrence	85,603	9,922.50	5,925.00	1,822.50	200.00	—	3,000.00
Quincy	82,084	5,892.50	1,505.00	1,197.50	100.00	—	1,766.85
Newton	77,257	7,746.85	1,400.00	485.00	—	35.00	1,370.00
Medford	67,071	7,143.00	4,037.50	1,620.50	100.00	15.00	1,895.00
Brockton	65,202	8,135.81	4,838.00	1,627.50	200.00	275.34	6,116.00
Malden	59,567	9,931.00	2,530.00	205.00	320.00	—	2,480.00
Holyoke	53,775	9,832.00	3,100.00	860.00	250.00	—	3,160.00
Pittsfield	53,500	7,092.50	1,790.00	1,892.50	200.00	—	—
Everett	48,553	8,827.50	3,130.00	1,062.50	79.00	—	—
Haverhill	46,162	5,571.50	4,530.00	962.50	461.17	30.00	—
Chicopee	44,626	6,193.17	1,535.00	710.00	86.00	—	3,457.00
Fitchburg	43,770	5,908.50	3,130.00	357.50	—	—	2,315.00
Waltham	43,577	1,582.00	672.00	150.00	—	—	760.00
Salem	42,833	11,181.12	3,042.00	1,007.50	156.62	—	6,975.00
Chelsea	39,940	11,536.80	2,645.00	1,947.50	1,039.80	119.50	5,785.00
Taunton	38,612	5,010.50	1,955.00	792.50	—	—	2,293.00
Revere	35,687	6,670.00	2,537.50	1,127.50	100.00	—	2,905.00
Melrose	27,971	2,524.50	1,110.00	434.50	—	—	1,080.00
Beverly	26,814	3,587.00	805.00	577.50	188.50	—	1,956.00
Northampton	24,977	5,073.00	2,135.50	1,492.50	—	—	1,445.00
Glocester	24,862	8,288.00	4,270.00	1,275.00	100.00	—	2,643.00
Leominster	23,549	2,512.00	1,460.00	180.00	252.00	—	620.00
Attleboro	22,375	2,127.50	900.00	527.50	100.00	—	600.00
Pearody	22,303	4,136.00	670.00	265.00	—	—	3,201.00
North Adams	22,230	3,714.00	1,085.00	1,035.00	—	29.00	1,565.00
Gardner	20,245	3,797.00	1,170.00	630.00	100.00	—	1,897.00
Westfield	19,956	240.00	240.00	—	—	—	—
Woburn	19,886	1,927.50	350.00	517.50	300.00	—	760.00
Marlborough	15,680	6,698.00	1,855.00	1,373.00	179.00	449.00	2,840.00
Newburyport	14,079	1,917.50	1,245.00	390.00	47.50	—	235.00
39 Cities	2,986,588	\$490,205.20	\$182,213.75	\$83,328.22	\$13,491.53	\$4,679.75	\$206,491.95

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

7. Schools.

CITIES.	Population of 1945	A TOTAL RECEIPTS	B Tuition and Trans- portation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscella- neous
BOSTON . . .	766,386	\$449,319.13	\$93,990.01	\$94,358.34	\$3,413.29	\$257,557.49
WORCESTER . . .	198,741	172,717.85	7,456.42	134,326.59	285.52	30,649.32
SPRINGFIELD . . .	159,896	327,406.34	4,993.79	98,874.67	4,865.96	218,671.92
FALL RIVER . . .	115,062	20,793.46	541.68	18,085.06	1,171.33	995.39
CAMBRIDGE . . .	111,124	13,035.20	—	5,609.15	485.44	6,940.61
NEW BEDFORD . . .	110,308	39,607.04	5,732.67	26,091.02	1,960.24	5,823.11
SOMERVILLE . . .	105,883	28,839.26	11,026.46	11,036.75	—	6,776.05
LYNN . . .	105,153	36,798.84	7,042.78	13,412.66	3,126.06	13,217.34
LOWELL . . .	101,229	27,888.82	10,263.58	16,623.15	—	1,002.09
LAWRENCE . . .	85,603	3,925.59	559.72	2,646.88	501.86	217.13
QUINCY . . .	82,084	11,023.72	2,659.25	6,676.09	361.33	1,327.05
NEWTON . . .	77,257	106,375.47	5,425.58	9,479.06	1,411.71	90,059.12
MEDFORD . . .	67,071	34,655.82	4,198.17	4,266.15	1,770.40	24,421.10
BROCKTON . . .	65,202	7,717.99	4,666.84	2,065.63	878.70	106.82
MALDEN . . .	59,567	2,980.06	—	1,339.52	1,109.86	530.68
HOLYOKE . . .	53,775	32,515.55	3,100.56	3,292.75	1,179.36	24,942.88
PITTSFIELD . . .	53,560	21,232.39	—	15,510.26	574.48	5,147.65
EVERETT . . .	48,553	12,431.33	3,308.50	6,612.72	2,351.54	158.57
HAVERHILL . . .	46,162	5,849.53	263.30	4,791.46	511.77	283.00
CHICOPEE . . .	44,626	15,576.18	902.74	1,057.80	—	13,615.64
FITCHBURG . . .	43,770	41,181.82	419.48	11,153.26	500.30	29,108.78
WALTHAM . . .	43,577	8,277.75	—	4,230.10	384.74	3,662.91
SALEM . . .	42,833	6,215.03	561.30	1,731.48	2,477.85	1,444.40
CHELSEA . . .	39,940	1,732.52	408.90	—	556.74	766.88
TAUNTON . . .	38,612	13,991.29	2,454.48	9,846.73	345.53	1,344.55
REVERE . . .	35,687	3,134.74	1,675.68	502.72	863.40	92.94
MELROSE . . .	27,971	4,078.75	2,436.64	1,196.51	233.47	212.13
BEVERLY . . .	26,814	12,187.22	523.38	8,495.08	838.23	2,330.53
NORTHAMPTON . . .	24,977	46,532.79	811.20	17,679.61	13,271.94	14,770.04
GLOUCESTER . . .	24,862	17,209.03	—	9,812.68	721.51	6,674.84
LEOMINSTER . . .	23,549	8,789.85	2,071.52	3,811.68	615.00	2,291.65
ATTLEBORO . . .	22,375	2,869.98	1,112.62	1,004.24	579.31	173.81
PEABODY . . .	22,303	160.90	—	98.00	11.60	51.30
NORTH ADAMS . . .	22,230	8,563.42	—	7,957.98	261.07	344.37
GARDNER . . .	20,245	1,128.35	181.92	683.33	142.57	120.53
WESTFIELD . . .	19,956	46,402.39	3,722.36	21,218.61	486.00	20,975.42
WOBURN . . .	19,886	11,982.15	5,990.65	2,046.23	—	3,945.27
MARLBOROUGH . . .	15,680	8,482.18	6,456.54	167.68	351.68	1,506.28
NEWBURYPORT . . .	14,079	9,941.82	324.06	9,346.80	228.18	42.78
39 Cities . . .	2,986,588	\$1,623,551.55	\$195,282.78	\$587,138.43	\$48,827.97	\$792,302.37

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*
8. Libraries.

CITIES.	Population of 1945	A TOTAL RECEIPTS	B Fines, Rentals and Sales	C Miscella- neous
BOSTON	766,386	\$28,667.31	\$27,298.02	\$1,369.29
WORCESTER	198,741	5,879.27	5,529.13	350.14
SPRINGFIELD	159,896	—	—	—
FALL RIVER	115,062	2,071.39	2,005.17	66.22
CAMBRIDGE	111,124	692.39	556.94	135.45
NEW BEDFORD	110,308	1,318.44	1,318.44	—
SOMERVILLE	105,883	3,148.99	3,148.99	—
LYNN	105,153	4,116.12	4,116.12	—
LOWELL	101,229	986.80	986.80	—
LAWRENCE	85,603	703.06	703.06	—
QUINCY	82,084	4,357.68	4,164.94	192.74
NEWTON	77,257	11,666.21	10,646.40	1,019.81
MEDFORD	67,071	2,889.87	2,889.87	—
BROCKTON	65,202	2,067.55	2,044.44	23.11
MALDEN	59,567	3,219.60	3,219.60	—
HOLYOKE	53,775	—	—	—
PITTSFIELD	53,560	—	—	—
EVERETT	48,553	1,495.11	1,495.11	—
HAVERHILL	46,162	665.35	665.35	—
CHICOPEE	44,626	1,131.21	1,131.21	—
FITCHBURG	43,770	1,298.74	1,298.74	—
WALTHAM	43,577	2,384.32	2,381.32	3.00
SALEM	42,833	912.12	829.39	82.73
CHELSEA	39,940	720.36	689.51	30.85
TAUNTON	38,612	712.61	712.61	—
REVERE	35,687	300.25	300.25	—
MELROSE	27,971	1,263.24	1,263.24	—
BEVERLY	26,814	279.38	279.38	—
NORTHAMPTON	24,977	803.05	733.20	69.85
GLOUCESTER	24,862	—	—	—
LEOMINSTER	23,549	1,254.88	969.87	285.01
ATTLEBORO	22,375	597.43	589.18	8.25
PEABODY	22,303	—	—	—
NORTH ADAMS	22,230	541.88	541.88	—
GARDNER	20,245	—	—	—
WESTFIELD	19,956	15.00	15.00	—
WOBURN	19,886	137.88	137.88	—
MARLBOROUGH	15,680	318.52	316.02	2.50
NEWBURYPORT	14,079	822.48	622.48	200.00
39 Cities	2,986,588	\$87,438.49	\$83,599.54	\$3,838.95

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Concluded.*
9. Recreation.

CITIES.	Popu- lation of 1945	A TOTAL RECEIPTS	B Parks and Gardens	C Golf Courses	D Play- grounds and Gym- nasia	E Bath- houses and Beaches	F Celebra- tions and Entertain- ments
BOSTON . . .	766,386	\$56,113.08	\$9,417.82	\$16,816.50	\$566.29	\$29,312.47	—
WORCESTER . .	198,741	13,764.95	740.15	10,585.80	1,860.75	578.25	—
SPRINGFIELD .	159,896	38,860.93	3,500.63	34,360.20	316.70	683.40	—
FALL RIVER . .	115,062	—	—	—	—	—	—
CAMBRIDGE . .	111,124	9,344.25	95.50	7,960.75	755.30	532.70	—
NEW BEDFORD .	110,308	2,463.58	280.62	—	—	2,182.96	—
SOMERVILLE . .	105,883	428.25	—	—	—	428.25	—
LYNN . . .	105,153	18,855.08	783.88	14,046.11	4,025.09	—	—
LOWELL . . .	101,229	4,872.10	4,872.10	—	—	—	—
LAWRENCE . . .	85,603	190.00	180.00	—	—	10.00	—
QUINCY . . .	82,084	1,654.89	—	—	1,654.89	—	—
NEWTON . . .	77,257	2,951.19	157.82	—	1,587.67	1,205.70	—
MEDFORD . . .	67,071	—	—	—	—	—	—
BROCKTON . . .	65,202	11,200.71	12.39	10,562.04	33.73	584.25	\$8.30
MALDEN . . .	59,567	—	—	—	—	—	—
HOLYOKE . . .	53,775	156.85	.75	—	156.10	—	—
PITTSFIELD . .	53,560	485.55	229.00	—	—	256.55	—
EVERETT . . .	48,553	8,437.92	60.00	—	8,377.92	—	—
HAVERHILL . .	46,162	63.86	63.86	—	—	—	—
CHICOPEE . . .	44,626	—	—	—	—	—	—
FITCHBURG . .	43,770	50.00	50.00	—	—	—	—
WALTHAM . . .	43,577	—	—	—	—	—	—
SALEM . . .	42,833	13,520.63	2,309.25	3,854.30	7,357.08	—	—
CHELSEA . . .	39,940	117.90	—	—	117.90	—	—
TAUNTON . . .	38,612	22.30	—	—	22.30	—	—
REVERE . . .	35,687	—	—	—	—	—	—
MELROSE . . .	27,971	9,315.81	—	9,315.81	—	—	—
BEVERLY . . .	26,814	138.25	—	—	—	138.25	—
NORTHAMPTON .	24,977	—	—	—	—	—	—
GLOUCESTER . .	24,862	238.13	100.50	—	104.48	33.15	—
LEOMINSTER . .	23,549	4.50	—	—	4.50	—	—
ATTLEBORO . .	22,375	74.00	25.00	—	49.00	—	—
PEABODY . . .	22,303	6,256.33	—	—	6,256.33	—	—
NORTH ADAMS .	22,230	—	—	—	—	—	—
GARDNER . . .	20,245	5,025.70	—	1,488.25	—	3,537.45	—
WESTFIELD . .	19,956	—	—	—	—	—	—
WOBURN . . .	19,886	—	—	—	—	—	—
MARLBOROUGH .	15,680	35.00	—	—	35.00	—	—
NEWBURYPORT .	14,079	—	—	—	—	—	—
39 Cities . . .	2,986,588	\$204,641.74	\$22,879.27	\$108,989.76	\$33,281.03	\$39,483.38	\$8.30

TABLE VI. — Summary of Revenue Receipts.

CITIES.	A TOTAL	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public Service En- terprises	K Comme- teries	L Interest
BOSTON	\$85,668,148.69	\$57,907,613.82	\$1,797,489.92	\$182,262.62	\$6,181,205.69	\$191,198.51	\$86,248.88	\$634,893.59	\$7,140,161.62	\$9,006,704.38	\$89,272.11	\$1,547,537.55
WORCESTER	16,077,982.15	11,363,125.08	247,572.75	15,378.45	1,169,008.72	249.10	75,791.26	258,245.51	1,747,145.49	1,141,811.98	68,067.00	80,680.81
SPRINGFIELD	14,023,725.86	9,766,907.35	184,377.41	36,018.40	1,251,438.83	255.05	30,542.45	244,778.71	1,258,572.79	1,224,387.50	—	32,445.37
FALL RIVER	6,990,102.91	4,783,916.43	119,595.60	3,763.51	716,505.80	674.13	—	101,237.17	595,574.25	2,254,387.50	25,157.25	29,127.46
CAMBRIDGE	10,405,698.51	7,825,402.19	163,242.60	4,567.63	572,915.11	—	1,571.62	115,196.82	1,008,329.00	599,156.96	49,636.59	68,680.19
NEW BEDFORD	7,773,980.39	5,138,505.07	98,025.99	3,140.70	873,915.11	1,080.38	—	11,888.12	745,794.90	429,358.48	34,396.16	37,718.40
NORWELL	6,810,642.63	5,198,741.15	96,610.11	5,405.47	388,466.99	154.26	—	93,613.43	504,931.50	487,988.03	—	34,690.16
LYNN	7,331,393.74	4,436,415.97	128,426.26	7,428.47	388,466.99	154.26	—	105,529.39	1,838,132.12	598,683.99	44,020.94	27,726.00
LOWELL	7,230,323.47	5,151,884.25	98,089.50	4,038.69	713,748.80	4,657.62	—	78,716.12	705,523.28	598,683.99	44,020.94	27,726.00
LAWRENCE	6,503,476.17	4,035,758.04	98,770.48	4,028.17	331,179.50	—	278.50	69,179.01	351,615.41	277,589.45	15,156.20	39,872.43
QUINCY	6,564,358.85	4,474,023.80	79,683.50	3,693.50	399,452.66	297.02	—	118,008.14	829,636.79	498,502.43	36,803.23	36,825.43
NEWTON	6,564,358.85	4,474,023.80	79,683.50	3,693.50	399,452.66	297.02	—	118,008.14	829,636.79	498,502.43	36,803.23	36,825.43
BROCKTON	4,774,979.04	3,623,734.84	14,313.00	2,842.96	326,885.00	—	78,903.96	161,054.14	414,153.81	341,394.34	—	38,291.95
MEDFORD	4,774,979.04	3,623,734.84	14,313.00	2,842.96	326,885.00	—	78,903.96	161,054.14	414,153.81	341,394.34	—	38,291.95
MALDEN	4,835,969.05	3,209,159.92	39,915.05	3,706.45	299,265.84	3,653.27	—	53,308.71	398,137.93	269,110.88	24,958.61	23,401.31
HOLYOKE	5,351,348.22	2,775,655.76	70,742.00	2,213.09	336,244.94	—	325.70	62,309.11	303,895.45	209,489.85	29,583.88	49,011.00
PITTSFIELD	3,256,565.61	2,269,986.69	70,517.96	6,409.04	308,200.87	—	10,671.78	68,168.41	277,732.85	234,058.35	—	47,639.00
EVERETT	3,785,854.74	2,817,187.53	35,268.13	2,910.39	246,374.86	—	27.97	42,187.36	297,708.80	309,607.93	21,071.46	12,610.22
HAVENHILL	3,448,741.61	2,184,210.47	44,590.76	2,623.75	422,871.33	57.87	1,851.45	62,460.87	534,136.54	167,707.90	64.75	28,165.92
CHICOPEE	3,214,223.54	1,896,770.79	29,247.50	4,659.50	245,075.27	82.00	1,075.01	48,090.00	142,519.19	828,680.21	4,021.18	14,002.80
FITCHBURG	3,161,317.68	2,174,384.25	43,168.00	3,036.74	185,064.68	635.20	237.51	48,768.77	156,874.13	154,926.77	15,266.39	18,955.24
WALTHAM	3,045,104.24	2,252,367.73	40,070.00	2,613.66	227,993.18	—	5,870.50	51,050.10	828,682.92	195,812.28	22,595.02	18,238.06
SALEM	3,026,184.38	2,181,712.34	47,803.95	829.45	235,634.30	—	—	43,572.92	270,271.18	204,635.88	9,232.05	23,171.39
CHELSEA	3,018,589.31	2,293,229.44	51,772.94	2,522.30	164,534.31	—	8,978.52	31,761.83	267,177.24	105,638.69	—	33,231.91
TAUNTON	3,291,848.96	1,569,566.84	33,359.50	2,254.34	200,735.17	608.93	—	48,879.61	250,345.10	1,261,869.84	14,292.70	17,830.71
REVERE	2,484,011.57	2,006,706.13	15,068.51	2,944.00	116,711.87	—	—	30,283.56	169,557.17	127,007.25	22,483.57	15,738.05
MELROSE	1,939,160.52	1,638,276.98	2,900.70	169.95	79,638.73	88.48	15,826.98	49,351.06	128,006.95	109,632.85	22,483.57	15,738.05
BEVERLY	2,105,500.35	1,638,276.98	14,130.17	336.15	140,875.12	—	9,095.22	32,749.64	164,858.13	79,997.42	12,266.02	9,135.42
NORTHAMPTON	1,487,913.43	1,033,779.23	26,812.50	2,902.00	136,870.47	195.84	1,916.39	30,416.73	141,215.22	159,723.95	7,661.61	26,449.18
GLOUCESTER	2,181,008.62	1,408,485.86	32,064.95	511.10	207,508.91	—	—	212,128.26	215,322.66	198,363.49	1,748.59	15,226.11
LEOMINSTER	1,529,252.70	1,022,400.67	21,035.50	2,547.80	169,345.93	3,830.72	3,177.44	20,418.77	140,811.70	126,956.56	9,671.24	4,869.24
ATLANTIC	1,414,198.36	993,682.54	10,955.25	2,862.40	99,968.27	561.10	4,639.29	34,012.42	115,701.49	565,205.21	8,264.00	24,861.01
PEABODY	1,993,916.53	1,020,778.62	22,332.00	1,779.49	90,072.22	—	969.23	21,529.45	243,343.65	665,205.21	9,681.72	5,312.87
NORTH ADAMS	1,378,827.85	942,128.01	28,648.17	301.25	73,064.40	105.00	19,648.64	14,290.43	142,900.43	67,619.11	5,745.50	2,526.08
GARDNER	1,002,372.93	721,350.27	17,641.00	1,066.00	18,046.71	—	7,193.03	21,185.08	80,197.15	68,520.39	11,631.58	1,870.18
WESTFIELD	1,809,221.72	786,734.18	21,960.80	3,425.75	150,876.83	3.41	—	29,268.07	121,939.36	82,562.94	3,402.00	15,408.21
WOBURN	1,937,667.90	853,593.19	30,704.30	526.75	79,309.04	—	—	21,409.07	130,848.47	82,562.94	3,402.00	15,408.21
MAIRBOROUGH	1,027,270.56	684,583.46	18,918.50	639.60	112,687.21	—	60.04	16,530.49	129,733.41	68,313.10	292.08	15,305.29
NEWBURYPORT	1,022,633.43	651,151.09	15,424.00	635.00	122,687.21	—	—	13,771.09	126,094.75	76,692.92	—	15,305.29
39 Cities	\$252,597,570.50	\$174,304,549.58	\$4,033,458.77	\$337,002.94	\$19,144,027.92	\$208,863.97	\$494,224.30	\$3,184,594.02	\$22,817,004.69	\$24,909,845.84	\$84,681,182.11	\$2,482,816.40

¹ Includes \$2.11 from administration of trust funds.

² Includes \$3.50 from administration of trust funds.

³ Includes \$57.50 from administration of trust funds.

⁴ Includes \$12 from administration of trust funds.

DIVISION C

PAYMENTS FOR MAINTENANCE AND INTEREST

TABLE VII. — *Maintenance of Departments.*
1. General Government.

CITIES.	Population of 1945	A TOTAL EXPENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
ROSTON	766,886	\$2,119,977.95	\$113,763.47	\$114,893.30	\$985,093.01	\$688,909.53	\$217,318.64
W. ORCESTER	198,741	484,398.95	15,318.99	26,368.37	184,413.90	184,413.90	45,187.64
SPRINGFIELD	159,896	533,825.23	6,563.30	16,571.22	194,109.64	184,443.18	132,137.89
FALL RIVER	115,062	179,453.10	5,497.52	9,109.85	66,256.38	65,110.29	33,479.06
CAMBRIDGE	111,124	422,614.97	59,786.10	21,342.94	124,536.51	119,781.73	97,167.69
NEW BEDFORD	110,308	224,252.07	13,965.53	13,011.00	83,078.21	69,695.68	44,501.65
SOMERVILLE	105,883	245,123.73	15,092.55	18,904.92	104,781.86	86,780.53	19,563.87
LYNN	105,153	198,317.48	6,000.00	13,082.57	77,647.37	79,317.63	22,269.41
LOWELL	101,229	282,201.48	7,627.87	14,670.57	101,994.13	126,784.41	31,214.50
LAWRENCE	83,603	168,698.36	7,264.49	17,124.20	67,182.20	66,875.69	17,516.27
QUINCY	82,084	202,022.77	12,415.71	12,415.71	83,863.69	71,583.99	25,895.80
NEWTON	77,237	215,090.70	2,283.34	15,271.00	83,263.94	82,406.42	33,911.00
MEDFORD	67,071	169,028.94	12,800.67	10,540.86	67,683.86	60,525.79	17,900.76
BROCKTON	65,202	131,799.78	6,484.87	7,862.71	86,956.75	65,371.66	25,123.70
MALDEN	59,567	137,445.69	2,303.89	7,739.03	64,194.00	49,502.57	13,143.30
HOLYOKE	53,775	177,324.91	3,172.75	9,733.34	69,734.55	71,118.09	23,537.18
PITTSFIELD	53,560	119,273.74	3,406.05	3,986.81	47,468.70	56,413.78	3,097.80
EVERETT	48,553	139,363.14	15,152.95	10,115.34	58,211.43	36,283.61	13,555.63
HAVERHILL	46,162	109,844.73	—	12,312.19	47,893.49	41,348.02	27,061.89
CHICOPEE	44,626	138,020.10	2,206.16	11,257.54	55,546.49	49,050.67	15,494.90
FITCHBURG	43,770	113,778.39	5,561.67	8,737.72	51,761.93	47,990.61	7,211.09
WALTHAM	42,893	131,173.37	5,450.09	8,141.86	41,888.58	50,318.59	23,466.46
SALEM	39,940	115,209.94	8,664.28	9,455.38	41,888.58	40,642.05	23,466.46
CHELSEA	38,612	128,222.88	12,126.20	8,018.85	41,178.31	26,418.21	9,848.70
TAUNTON	35,687	92,298.20	7,492.89	7,360.09	49,573.10	31,246.32	8,190.20
REVERE	35,687	115,394.48	8,824.94	19,559.92	32,137.09	36,940.06	8,890.41
MELROSE	27,971	85,084.70	2,189.44	4,877.70	34,462.24	24,850.39	4,953.29
BEVERLY	26,814	73,118.92	3,420.68	5,426.32	18,851.30	13,146.25	1,637.32
ROTHAMPTON	24,977	62,758.03	508.75	10,255.24	43,668.42	19,880.45	11,076.37
GLOUCESTER	24,862	83,441.43	—	2,688.49	24,976.11	9,944.63	33,492.09
LEOMINSTER	23,549	52,969.05	3,377.06	7,771.31	27,833.95	16,327.85	10,195.36
ATTLEBORO	22,375	77,842.17	3,370.85	5,141.28	37,996.46	28,918.06	5,180.53
PEABODY	22,303	73,037.78	892.45	2,115.23	23,940.26	12,850.79	7,044.02
NORTH ADAMS	22,230	61,046.53	3,214.11	4,614.61	22,379.10	13,749.36	5,099.50
GARDNER	20,245	50,102.63	1,895.96	4,141.22	19,192.36	22,606.19	9,282.06
WESTFIELD	19,956	44,078.40	1,641.00	2,289.00	25,772.96	22,606.19	13,462.72
WOBURN	19,886	61,591.21	2,645.62	2,738.40	21,603.89	13,462.72	4,297.28
MARLBOROUGH	15,680	45,096.09	650.56	3,104.98	19,442.80	7,707.76	4,297.28
NEWBURYPORT	14,079	35,203.38	—	—	—	—	—
39 Cities	2,986,588	\$7,961,126.40	\$368,364.10	\$490,152.48	\$3,283,960.52	\$2,786,226.86	\$1,032,422.44

TABLE VII. — Maintenance of Departments — Continued.
 1 D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL					Other Finance Offices and Accounts
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	License Commissioners	
BOSTON	\$985,093.01	\$121,650.60	\$162,825.69	\$217,340.98	\$363,382.46	\$61,097.50	\$58,745.78
WORCESTER	184,413.90	31,994.18	110,315.22	44,591.23	42,501.54	—	850.00
SPRINGFIELD	194,109.64	39,779.76	34,456.36	16,827.41	71,537.85	3,741.44	—
FALL RIVER	66,256.38	12,027.32	17,127.62	—	19,617.61	—	656.42
CAMBRIDGE	124,536.94	29,594.07	155,757.87	—	26,592.65	6,095.94	6,495.98
NEW BEDFORD	83,078.21	16,735.36	136,574.28	—	30,907.16	3,572.12	1,618.34
SOMERVILLE	104,781.86	18,856.15	150,813.69	—	24,578.11	3,022.11	1,183.35
LYNN	77,647.87	11,089.63	18,770.59	19,488.42	24,900.48	3,392.75	1,075.00
LOWELL	101,994.13	18,439.17	145,517.91	—	29,328.44	7,633.61	—
LAWRENCE	67,182.20	13,411.86	15,079.38	21,292.87	13,777.30	3,620.79	—
QUINCY	85,862.69	11,937.79	20,756.30	25,693.24	26,681.60	268.76	525.00
NEWTON	83,263.94	17,034.87	138,892.47	—	25,260.09	1,686.51	390.00
MEDFORD	67,681.86	13,306.37	11,242.38	24,431.39	17,363.27	723.20	614.75
BROCKTON	86,956.75	13,597.13	18,957.56	22,369.71	27,632.97	3,442.77	957.21
MALDEN	64,194.90	13,899.79	198,100.57	—	18,649.95	2,176.75	1,367.86
HOLYOKE	69,754.55	11,943.48	15,266.25	18,937.97	21,364.24	2,242.61	350.00
PITTSFIELD	47,468.70	7,818.50	7,387.60	14,143.12	15,801.64	1,967.84	300.51
EVERETT	58,211.44	10,444.94	12,636.26	16,872.53	15,725.87	2,231.33	517.90
HAVERHILL	47,893.30	9,835.93	18,698.01	—	16,774.05	300.00	975.00
CHICOPEE	55,546.49	9,887.67	9,938.63	—	17,080.32	2,131.39	375.00
FITCHBURG	41,152.93	5,770.26	17,802.92	17,064.87	15,073.89	2,219.76	592.28
WALHAM	51,761.93	11,669.66	123,183.32	—	14,097.11	1,611.59	225.00
SALEM	41,888.58	5,323.33	8,489.71	12,918.26	13,879.43	2,585.00	485.00
CHELSEA	43,968.32	6,012.00	121,007.89	8,739.88	11,310.47	798.69	735.00
TAUNTON	40,178.31	7,887.96	11,706.31	14,625.95	13,070.64	1,066.66	1,936.92
REVERE	39,573.10	4,968.51	9,044.42	—	10,061.52	—	150.30
MELROSE	32,137.06	7,019.72	114,905.55	—	12,344.52	935.00	385.50
BEVERLY	34,462.24	6,017.17	6,672.13	8,107.92	7,493.37	278.36	103.28
NORTHAMPTON	25,102.32	6,493.66	3,688.39	10,641.72	12,543.70	1,496.71	1,547.15
GLOUCESTER	43,608.42	8,859.98	8,579.16	5,025.39	9,302.02	1,251.76	350.00
LEMINSTER	24,976.11	4,842.50	4,204.44	—	8,689.87	815.00	300.00
ATTLEBORO	27,833.95	7,421.01	6,207.72	6,341.55	9,288.67	648.65	385.91
PEABODY	37,996.46	7,439.30	9,379.36	11,443.38	8,699.86	479.76	—
NORTH ADAMS	23,940.26	5,453.34	19,902.31	—	7,960.04	746.42	—
GARDNER	22,379.10	5,891.71	4,481.51	5,056.61	6,202.85	746.42	—
WESTFIELD	19,192.36	2,774.92	18,963.83	—	7,045.21	408.40	—
WOBURN	25,772.96	7,193.43	4,486.31	6,771.96	5,936.26	710.00	675.00
MARLBOROUGH	21,603.89	4,136.66	11,096.00	—	5,550.00	475.00	345.63
NEWBURYPORT	19,442.80	4,403.93	17,910.19	—	5,815.33	972.64	340.71
39 Cities	\$3,283,960.52	\$550,863.45	\$911,865.11	\$556,869.62	\$1,042,264.56	\$136,697.19	\$85,400.59

1 Treasurer and Collector.

TABLE VII. — *Maintenance of Departments — Continued.*
1 E. Other General Departments of General Government.

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							
		Law	City Clerk	City Messenger	Public Works	Engineering	Superintendent of Buildings	Election and Registration	Miscellaneous
BOSTON . . .	\$688,909.53	\$185,368.10	\$43,657.25	—	\$33,367.45	—	\$19,019.02	\$284,425.92	\$123,071.79
WORCESTER . . .	213,110.05	29,257.13	31,127.40	—	6,000.00	\$69,346.60	17,236.11	62,560.92	3,581.89
SPRINGFIELD . . .	184,443.18	23,543.87	40,473.68	\$3,384.02	21,093.81	—	24,471.69	12,342.45	53,133.66
FALL RIVER . . .	65,110.29	11,380.40	15,781.37	—	5,700.00	17,339.81	3,165.02	11,440.57	303.12
CAMBRIDGE . . .	119,781.73	19,703.23	20,292.70	3,533.47	—	12,580.49	10,458.70	39,811.40	13,421.74
NEW BEDFORD . . .	69,695.68	9,760.48	19,143.71	—	—	24,171.09	4,088.08	11,936.10	1,936.25
SOMERVILLE . . .	69,695.68	8,035.47	18,820.99	6,539.83	—	15,561.78	9,055.89	28,635.82	530.75
LYNN . . .	79,317.63	13,186.36	11,214.54	—	—	21,279.20	11,272.24	20,322.89	2,042.40
LOWELL . . .	126,784.41	19,309.62	11,256.40	—	—	19,006.13	7,959.50	53,322.94	13,180.16
LAWRENCE . . .	66,875.69	4,354.30	8,676.28	2,749.66	—	8,498.60	—	29,738.30	9,565.28
QUINCY . . .	71,583.99	7,100.01	9,630.07	2,300.00	4,284.17	—	3,742.93	10,382.37	10,382.37
NEWTON . . .	82,406.42	9,471.24	16,011.86	1,059.17	—	—	7,061.85	13,215.68	239.25
MEDFORD . . .	60,525.79	8,071.27	8,973.96	3,034.31	—	18,064.74	6,369.98	17,231.61	8,300.91
BROCKTON . . .	65,371.66	11,831.97	10,610.22	—	—	16,734.67	—	14,404.33	831.77
MALDEN . . .	49,502.57	5,264.98	8,946.04	2,830.62	14,065.36	10,375.13	6,097.05	19,369.01	1,737.92
HOLYOKE . . .	71,128.09	6,024.46	9,678.58	3,780.58	11,880.00	13,396.40	4,230.55	12,915.27	662.99
PITTSFIELD . . .	56,413.78	3,978.54	9,350.03	—	2,634.70	13,193.40	—	11,821.92	2,324.15
EVERETT . . .	45,606.13	3,369.64	12,262.32	—	—	8,449.47	—	8,179.45	6,240.06
HAVERTHILL . . .	36,283.61	4,065.01	8,149.62	200.00	—	11,785.30	1,000.00	11,049.90	326.63
CHICOPEE . . .	41,348.02	4,804.41	8,842.51	4,539.27	—	14,711.69	5,262.33	4,800.20	320.50
FITCHBURG . . .	49,050.67	4,274.77	7,224.94	2,210.00	10,246.24	13,223.36	3,042.36	9,468.33	11,418.86
WALTHAM . . .	50,318.59	4,184.39	8,981.29	—	—	14,754.48	2,805.92	9,911.19	6,242.56
SALEM . . .	47,990.61	5,436.40	6,396.35	2,443.71	—	5,103.17	4,568.00	9,882.59	220.00
CHELSEA . . .	40,642.05	2,666.34	9,435.88	2,325.00	—	3,348.12	3,514.81	8,807.40	266.28
TAUNTON . . .	26,418.21	4,634.71	7,815.26	—	7,790.00	4,791.41	—	5,806.61	200.00
REVERE . . .	31,246.32	4,634.71	6,923.37	—	16,833.51	4,564.44	—	2,949.16	54.00
MELROSE . . .	36,940.06	2,238.46	7,383.04	1,797.28	—	—	—	6,990.30	300.75
BEVERLY . . .	24,850.39	3,020.33	5,786.99	229.82	4,583.33	6,571.63	—	2,715.80	41.55
NORTHAMPTON . . .	18,851.30	3,754.77	7,876.41	—	—	2,736.98	—	1,418.89	2,022.86
GLoucester . . .	9,880.45	4,064.86	6,107.67	—	—	—	—	3,087.37	5,000.42
GLoucester . . .	9,944.63	4,369.74	2,817.54	—	—	—	—	3,849.83	63.95
ATTLEBORO . . .	33,492.09	1,650.00	4,477.00	1,329.73	15,075.90	7,817.71	—	3,326.22	172.16
PEABODY . . .	16,327.83	2,339.10	4,840.94	—	—	8,450.34	—	3,613.28	5.38
NORTH ADAMS . . .	28,918.06	2,223.62	7,122.26	—	7,008.06	3,067.55	—	4,712.03	—
GARDNER . . .	12,850.79	2,252.96	2,639.74	—	1,392.16	—	—	4,961.13	250.00
WESTFIELD . . .	13,749.36	1,341.03	5,645.78	—	2,843.89	2,500.00	—	—	—
WOBURN . . .	22,006.19	4,287.89	3,872.34	—	7,233.93	—	—	—	—
MARLBOROUGH . . .	13,462.72	2,377.17	3,537.95	—	—	2,336.47	—	—	—
NEWBURYPORT . . .	7,707.76	2,335.00	2,591.33	—	—	—	—	—	—
39 Cities . . .	\$2,786,226.86	\$455,699.44	\$434,371.61	\$44,286.47	\$172,032.51	\$453,736.13	\$154,422.03	\$792,291.46	\$279,387.21

TABLE VII. — *Maintenance of Departments — Continued.*
2. Protection of Persons and Property.

CITIES.	Population of 1945	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON	766,385	\$10,154,150.44	\$5,816,264.93	\$3,704,390.87	\$22,593.95	\$389,276.65	\$18,806.74	\$202,815.30
WORCESTER	198,741	2,007,670.95	975,902.50	901,768.28	5,014.44	65,014.44	33,402.25	26,536.65
SPRINGFIELD	159,896	1,855,670.66	809,470.65	908,923.31	72,810.72	48,791.69	15,040.41	15,040.41
FALL RIVER	115,062	988,023.48	484,522.17	460,149.91	19,801.19	7,556.91	16,593.22	73,947.01
CAMBRIDGE	111,124	1,201,956.48	531,847.95	548,199.58	24,000	26,691.84	24,246.10	21,227.94
NEW BEDFORD	110,308	954,974.99	475,942.01	421,338.44	—	24,387.81	12,078.79	33,861.13
SOMERVILLE	105,883	837,796.45	361,483.83	417,419.42	72.38	15,855.38	9,104.31	54,837.01
LYNN	103,153	933,712.51	463,937.01	491,666.75	51.56	2,543.72	4,237.16	8,951.33
LOWELL	101,229	933,302.43	463,937.01	433,125.43	175.40	22,876.10	4,237.16	8,951.33
LAWRENCE	82,603	720,006.38	329,060.21	354,847.88	1,788.80	17,261.18	1,837.48	15,190.88
QUINCY	82,084	745,860.29	327,218.15	330,548.83	15,216.52	15,216.52	24,065.74	48,811.05
NEWTON	77,257	761,163.78	341,796.70	332,596.30	25,450.56	45,619.35	9,965.92	15,622.28
MEDFORD	67,071	539,194.74	216,649.74	282,011.73	10,049.32	9,965.92	18,389.08	18,389.08
BROCKTON	65,202	573,285.33	225,842.87	314,181.05	2,128.95	10,750.31	12,842.48	9,530.49
MALDEN	59,567	583,701.17	240,383.16	300,695.01	591.90	14,651.58	14,536.35	14,536.35
HOLYOKE	53,775	653,152.64	261,027.70	359,610.39	85.76	9,922.37	1,549.66	20,956.16
PITTSFIELD	53,560	307,436.16	141,611.70	135,883.88	11.25	11,822.80	14,504.29	14,504.29
EVERETT	49,757	497,757.94	204,756.40	245,017.05	520.90	10,229.62	31,227.97	26,260.10
HAVERHILL	46,162	390,495.74	137,090.94	204,369.76	—	11,080.06	11,087.22	13,576.30
CHICPEE	44,626	372,465.15	153,139.62	192,979.76	—	11,401.12	1,368.35	8,268.86
WALTHAM	43,770	326,526.55	112,566.36	187,981.06	—	10,398.73	6,711.54	32,170.84
FITCHBURG	43,577	298,801.84	123,303.95	128,395.23	120.13	6,761.89	8,043.80	23,846.00
SALEM	42,833	388,192.57	155,475.50	186,265.09	4,984.42	10,251.52	17,630.75	31,376.74
CHELSEA	39,940	460,422.26	175,602.40	243,085.09	64.51	10,251.52	12,420.00	17,541.93
TAUNTON	38,612	293,376.65	118,071.03	142,923.96	—	6,144.18	8,695.55	22,747.98
REVERE	35,687	320,877.80	137,622.27	157,239.77	—	11,267.78	5,372.18	4,258.73
MELROSE	27,971	212,171.69	84,645.90	109,089.89	82.50	8,722.49	6,030.26	25,482.92
REVERLY	26,814	303,214.09	106,818.22	156,618.40	—	8,264.29	1,793.61	13,035.32
NORHAMPTON	24,977	181,157.73	63,176.80	98,770.98	217.47	8,459.54	3,739.37	7,002.81
GLOUCESTER	24,862	227,852.85	90,940.38	107,810.74	200.00	4,240.66	11,625.71	3,887.04
LEONISTERS	23,549	140,341.66	43,219.49	85,531.77	—	6,700.55	7,002.81	3,887.04
ATLORORO	22,375	202,353.19	65,636.98	126,673.52	98.24	3,299.01	3,299.01	5,588.87
PEABODY	22,303	203,474.76	75,989.35	104,348.84	—	7,478.56	9,969.14	5,099.38
NORTH ADAMS	22,280	131,573.71	57,952.25	64,561.29	300.00	2,661.59	3,99.23	2,877.79
GARDNER	20,245	112,341.13	43,237.97	55,994.02	1,680.39	3,017.47	5,533.49	4,609.02
WESTFIELD	19,945	142,845.60	64,900.60	67,479.66	—	3,313.35	2,542.97	1,339.42
WOBURN	19,886	78,560.53	35,668.00	39,204.97	216.09	1,865.25	272.71	5,000.00
MARLBOROUGH	15,680	100,408.36	42,477.05	41,211.17	104.00	3,731.12	7,283.02	5,266.01
NEWBURYPORT	14,079	80,990.24	32,110.06	38,324.75	—	939.26	4,350.16	—
39 Cities	2,986,588	\$30,241,864.87	\$14,490,957.98	\$13,481,234.42	\$36,593.13	\$925,162.85	\$399,948.77	\$907,967.72

TABLE VII. — *Maintenance of Departments — Continued.*
2 B. Police Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Fuel and Light	E Maintenance of Buildings and Grounds	F Other Expenses
BOSTON . . .	\$5,816,264.93	\$5,328,712.00	\$204,787.09	\$59,772.40	\$97,821.30	\$125,172.14
WORCESTER . . .	975,902.50	916,716.09	30,472.20	5,943.11	4,205.06	18,566.04
SPRINGFIELD . . .	809,470.65	748,055.38	29,771.96	4,903.50	12,869.07	13,870.74
FALL RIVER . . .	484,522.17	460,991.03	10,523.51	4,805.20	3,885.15	4,317.28
CAMBRIDGE . . .	531,847.95	497,320.60	25,599.80	1,377.14	—	9,550.41
NEW BEDFORD . . .	475,942.01	459,209.53	9,150.14	3,803.24	795.42	2,983.68
SOMERVILLE . . .	361,483.83	346,229.96	7,147.08	2,058.35	1,287.91	4,760.53
LYNN . . .	363,594.97	343,825.42	10,273.19	3,383.08	1,546.56	4,566.72
LOWELL . . .	463,937.01	441,495.98	14,476.32	1,216.24	4,537.65	2,210.82
LAWRENCE . . .	329,060.24	312,538.99	9,073.09	2,407.80	2,550.21	2,490.15
QUINCY . . .	327,218.15	304,665.24	12,688.92	2,047.04	2,190.84	5,626.11
NEWTON . . .	341,796.79	314,014.70	13,901.61	3,807.14	3,830.68	6,242.66
MEDFORD . . .	216,649.74	208,283.77	3,948.19	1,126.42	329.37	2,961.99
BROCKTON . . .	225,842.87	210,670.12	5,116.54	1,644.27	3,638.82	4,773.12
MALDEN . . .	240,383.16	223,359.64	9,153.56	1,677.97	1,577.78	4,614.21
HOLYOKE . . .	261,027.70	254,132.43	4,312.14	—	—	2,583.13
PITTSFIELD . . .	141,611.70	126,415.75	6,131.55	5,152.12	1,842.69	2,069.59
EVERETT . . .	204,756.40	193,559.00	5,362.31	1,537.45	1,758.86	2,538.78
HAVERHILL . . .	137,090.94	121,371.03	12,270.03	507.41	826.54	2,115.93
CHICOPEE . . .	153,139.62	139,789.00	11,904.41	—	—	1,446.21
FITCHBURG . . .	112,566.36	103,465.60	4,148.69	1,268.86	1,086.17	2,597.04
WALTHAM . . .	123,303.95	114,262.27	4,064.40	2,595.56	50.90	2,330.82
SALEM . . .	155,475.50	147,870.32	3,728.40	2,059.61	527.48	1,289.69
CHELSEA . . .	175,602.40	167,931.99	2,604.52	1,964.79	1,438.93	1,662.17
TAUNTON . . .	118,071.03	112,902.26	1,173.95	1,258.60	1,026.40	1,709.82
REVERE . . .	137,622.27	129,135.77	2,599.52	1,646.09	299.78	3,941.11
MELROSE . . .	84,645.90	80,880.57	2,949.96	—	—	815.37
BEVERLY . . .	106,818.22	99,894.93	2,841.93	1,618.27	314.18	2,148.91
NORTHAMPTON . . .	63,176.80	57,608.25	3,497.28	433.52	333.06	1,304.69
GLOUCESTER . . .	90,940.38	80,236.77	5,194.99	1,837.69	1,271.80	2,399.13
LEOMINSTER . . .	43,219.49	39,948.25	1,599.58	—	768.34	903.32
ATTLEBORO . . .	65,636.98	57,671.95	4,348.08	1,622.09	1,096.63	898.23
PEABODY . . .	75,989.35	71,167.23	2,740.25	55.69	197.87	1,828.31
NORTH ADAMS . . .	57,952.25	52,594.25	1,966.77	576.30	1,615.77	1,199.16
GARDNER . . .	43,237.97	35,643.60	4,152.78	1,329.43	1,524.59	587.57
WESTFIELD . . .	64,900.60	60,088.61	3,808.96	—	85.07	917.96
WOBURN . . .	35,668.09	33,883.90	1,150.30	—	6.50	627.39
MARLBOROUGH . . .	42,477.05	38,682.38	1,033.40	968.72	615.05	1,177.50
NEWBURYPORT . . .	32,110.06	29,603.42	941.11	645.64	417.06	502.83
39 Cities . . .	\$14,490,957.98	\$13,464,827.98	\$488,608.51	\$127,050.74	\$158,169.49	\$252,301.26

TABLE VII. — *Maintenance of Departments — Continued.*
§ C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Hydrant Service	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON	\$3,704,390.87	\$3,331,201.56	\$86,409.71	—	\$85,221.18	\$84,000.00	\$107,468.42
WORCESTER	901,768.28	834,322.28	13,916.14	—	16,801.79	12,017.64	24,710.43
SPRINGFIELD	908,923.31	874,098.28	10,852.88	—	12,743.69	5,056.82	6,171.66
FALL RIVER	460,149.91	430,042.10	9,929.09	—	7,792.31	11,045.58	1,340.83
CAMBRIDGE	548,199.58	522,792.42	13,131.94	—	8,673.69	2,745.17	856.36
NEW BEDFORD	421,338.44	402,738.90	5,296.87	—	9,526.27	1,633.66	2,142.74
SOMERVILLE	417,419.42	391,339.98	11,801.31	—	6,594.04	3,607.07	4,077.02
LYNN	491,666.75	466,800.04	11,304.52	—	10,330.44	2,728.77	502.98
LOWELL	433,125.43	417,580.47	5,879.32	—	5,785.66	3,373.91	496.07
LAWRENCE	354,847.80	330,765.69	6,701.53	—	8,521.67	5,475.86	3,383.05
QUINCY	330,548.83	310,704.84	8,704.01	—	6,707.18	2,984.65	2,098.15
NEWTON	332,596.30	301,112.57	9,866.87	—	8,405.04	11,198.33	2,013.49
MEDFORD	282,011.73	273,103.54	2,189.13	—	3,426.71	2,276.77	1,015.58
BROCKTON	314,181.05	294,443.00	6,320.19	—	8,201.03	3,289.36	1,927.47
MALDEN	300,695.61	283,315.37	8,503.16	—	4,730.72	2,780.98	1,365.38
HOLYOKE	359,610.99	327,466.01	5,567.28	—	6,101.66	4,035.34	1,956.70
PITTSFIELD	135,883.88	125,882.11	3,040.54	\$14,484.00	2,682.70	2,883.63	1,444.90
EVERETT	245,017.05	228,591.55	7,565.62	—	4,113.05	3,769.83	977.00
HAVERTHILL	204,368.42	179,479.94	11,919.56	1,394.43	4,236.02	5,473.85	1,864.62
CHICOPPE	192,979.76	177,556.54	8,021.93	—	2,551.22	2,973.49	1,876.58
FITCHBURG	187,981.06	178,730.19	1,788.25	—	3,469.55	3,389.81	603.26
WALTHAM	128,395.23	117,441.06	3,315.22	3,785.00	2,649.17	3,582.67	622.11
SALEM	186,265.90	175,919.51	3,076.43	—	3,731.77	3,301.31	346.85
CHELSEA	243,085.09	228,604.85	3,642.05	2,758.00	2,867.92	3,030.78	181.49
TAUNTON	142,023.96	131,000.70	3,738.70	—	4,181.94	2,608.88	1,373.74
PLYMOUTH	137,239.77	148,031.35	2,341.87	—	3,732.25	602.17	2,472.15
MELROSE	109,089.89	92,780.41	1,959.89	9,940.00	2,006.81	1,220.24	1,702.54
BEVERLY	156,618.40	145,604.69	5,346.46	—	3,521.57	1,575.24	570.41
NORTHAMPTON	98,770.94	91,913.62	3,396.52	—	1,325.19	1,185.89	949.72
GLOUCESTER	107,810.78	98,130.35	3,645.60	—	2,562.59	1,595.57	1,876.67
LEOMINSTER	85,531.77	63,095.92	1,390.33	17,352.00	1,666.37	1,478.76	548.39
ATTLEBORO	126,673.52	91,547.22	11,346.01	20,910.00	2,065.78	1,336.37	668.14
PEABODY	104,348.84	96,701.24	3,481.51	—	2,510.32	949.18	706.59
NORTH ADAMS	64,561.29	59,200.26	1,703.48	—	1,267.51	1,978.08	411.96
GARDNER	55,994.02	44,493.81	5,873.01	—	1,888.25	2,200.88	1,538.07
WESTFIELD	67,479.06	63,527.89	1,926.25	—	1,182.81	—	258.07
WOBURN	39,204.97	36,021.22	1,832.82	—	1,093.29	550.95	257.64
MARLBOROUGH	41,211.17	35,964.78	1,723.66	—	1,159.94	—	1,190.87
NEWBURYPORT	38,324.75	30,360.73	1,374.24	5,000.00	644.85	760.03	184.90
39 Cities	\$13,481,234.42	\$12,432,447.00	\$309,823.88	\$75,623.43	\$276,083.95	\$203,069.44	\$184,186.72

TABLE VII. — Maintenance of Departments — Continued.
2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.

CITIES.	MILITIA		INSPECTION		FORESTRY			OTHER PROTECTION OF PERSONS AND PROPERTY			
	Armories	Rifle Ranges	Buildings and Storage Spaces	Wires	Scaler of Weights and Measures	Insect Pest Extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous
BOSTON	\$18,458.52	\$4,137.43	\$245,550.53	\$94,056.20	\$49,669.92	\$11,511.53	\$7,295.21	—	—	\$9,700.00	\$193,115.30
WORCESTER	—	5,046.54	24,415.26	11,432.39	29,166.79	9,654.33	23,747.92	—	—	1,385.50	25,151.15
SPRINGFIELD	—	34.17	58,188.40	583.06	14,039.26	7,625.25	41,006.60	\$99.84	—	—	15,640.41
FALL RIVER	—	—	6,928.94	5,226.93	7,345.32	11,011.72	6,919.65	200.00	—	343.00	16,250.22
CAMBRIDGE	—	24.00	13,904.51	—	12,787.33	11,011.72	13,234.38	—	\$57,585.51	—	16,361.50
NEW BEDFORD	—	—	7,824.33	9,830.40	6,732.48	6,039.40	6,039.39	—	—	788.50	20,439.44
SOMERVILLE	—	—	7,906.01	—	7,943.37	3,179.75	5,924.56	—	29,029.42	—	4,831.71
LYNN	—	—	9,077.93	—	11,940.54	2,543.72	2,594.00	—	34,636.12	2,197.30	18,003.62
LOWELL	—	51.56	8,805.23	4,704.81	9,366.06	1,643.16	—	—	—	698.00	8,253.33
LAWRENCE	—	175.40	7,933.32	2,793.38	7,674.48	1,857.48	—	—	—	2,200.03	12,900.85
QUINCY	—	1,788.80	5,704.33	4,216.09	5,296.10	12,836.03	11,229.71	—	22,820.10	1,044.59	21,346.36
NEWTON	—	75.50	22,527.58	—	2,922.98	29,167.93	16,451.42	—	—	—	13,622.28
MEDFORD	2,000.00	—	7,417.64	—	2,631.68	—	—	—	9,800.03	50.00	7,530.05
BROCKTON	—	128.95	2,650.77	3,280.00	4,819.54	8,552.48	10,136.48	—	—	2,039.94	7,400.55
MALDEN	—	291.65	9,271.60	2,530.00	2,849.98	7,626.56	5,215.92	—	—	—	14,536.35
HOLYOKE	—	591.99	2,678.51	2,664.86	4,579.00	613.70	386.30	549.66	—	1,340.00	19,016.16
PITTSFIELD	—	85.76	5,246.65	2,294.88	4,281.27	—	3,057.72	—	7,286.35	18.00	7,199.94
EVERETT	—	11.25	11,061.85	—	5,167.77	—	—	544.52	24,526.71	825.00	5,876.26
HAVERHILL	—	526.90	6,280.42	2,644.84	2,763.80	8,278.99	2,808.23	—	—	1,817.04	24,443.06
CHICOPEE	—	—	5,738.87	300.00	5,302.25	—	1,368.35	—	—	—	13,576.30
FITCHBURG	—	—	3,012.63	2,907.43	5,078.67	2,237.18	4,474.36	—	—	2,385.48	5,883.38
WALTHAM	—	126.13	1,682.36	2,376.01	2,703.52	1,733.18	6,310.62	—	26,346.12	380.50	5,444.22
SALEM	—	—	2,435.11	—	2,549.31	4,749.18	12,871.57	—	14,540.56	1,439.93	7,865.51
CHELSEA	—	64.51	4,973.62	—	5,277.90	42.00	—	—	25,090.62	—	6,286.12
TAUNTON	—	—	2,137.68	2,600.00	4,006.50	6,173.18	2,522.37	—	2,568.67	8,079.47	17,450.57
REVERE	—	—	4,219.30	—	4,448.48	—	—	—	1,841.07	17,450.57	105.00
MELROSE	82.50	—	4,688.28	2,594.21	1,440.00	—	5,372.18	—	4,456.34	105.00	4,153.73
BEVERLY	—	—	5,878.64	2,608.48	2,385.65	—	6,030.26	—	13,097.78	500.00	6,793.61
NORTHAMPTON	—	217.47	4,248.26	1,602.80	1,602.80	1,182.98	2,469.20	87.19	5,100.01	—	7,935.31
GLOUCESTER	200.00	—	2,259.77	1,980.89	9,258.06	9,258.06	257.32	2,110.33	—	454.00	3,433.04
LEOMINSTER	—	—	1,275.26	3,988.89	1,436.40	1,519.17	5,483.64	—	—	1,100.00	2,462.28
ATLANTIC	—	98.24	636.15	474.64	1,972.37	3,299.01	3,996.68	—	—	899.00	4,089.87
PEABODY	—	—	3,693.54	1,950.00	2,025.02	3,718.92	3,996.68	2,253.51	4,161.56	—	1,537.82
NORTH ADAMS	—	—	15.41	—	2,646.18	29.20	—	—	—	—	2,850.79
GARDNER	1,680.39	—	911.92	425.77	1,679.78	1,533.21	2,988.79	1,011.49	—	27.00	2,850.79
WESTFIELD	—	—	1,226.10	—	1,987.25	959.57	1,886.16	197.24	—	268.00	4,341.02
WOBURN	—	216.09	300.00	—	1,365.15	254.51	18.20	—	—	300.00	1,039.42
MARLBOROUGH	—	104.00	1,143.75	500.00	2,087.37	5,762.33	5,762.33	1,520.69	—	85.00	5,515.00
NEWBURYPORT	—	—	136.00	—	743.26	2,272.82	2,077.34	—	800.00	148.00	4,318.01
39 Cities	\$22,138.91	\$14,454.22	\$513,417.06	\$166,983.27	\$244,762.52	\$158,213.25	\$233,131.82	\$8,603.70	\$286,171.02	\$37,548.55	\$584,248.15

¹Includes insect pest extermination.

TABLE VII. — *Maintenance of Departments* — Continued.
3. Health and Sanitation.

CITIES.	Population of 1945	A	B	C	D
		TOTAL EXPENSES	Health	Sanitation	Other Health and Sanitation
BOSTON	766,386	\$5,541,891.66	\$2,052,304.33	\$3,489,587.33	—
WORCESTER	198,741	1,041,836.35	561,262.60	469,935.02	\$10,638.73
SPRINGFIELD	159,896	1,071,936.95	268,804.81	780,192.92	22,939.22
FALL RIVER	115,062	351,078.20	213,519.68	131,032.04	6,526.48
CAMBRIDGE	111,124	745,156.72	226,161.99	518,994.73	—
NEW BEDFORD	110,308	530,673.98	227,957.70	277,133.11	25,583.17
SOMERVILLE	105,883	523,312.99	163,922.59	359,390.40	—
LYNN	105,153	513,510.85	217,463.19	282,895.96	13,151.70
LOWELL	101,229	382,596.25	210,680.08	162,695.49	9,220.68
LAWRENCE	85,603	420,228.12	183,410.96	226,036.74	10,780.42
QUINCY	82,084	497,032.26	133,421.92	360,491.93	3,118.41
NEWTON	77,257	435,006.44	116,242.46	318,763.98	—
MEDFORD	67,071	271,462.37	87,686.67	180,582.21	3,193.49
BROCKTON	65,202	328,252.96	110,122.72	208,167.05	9,963.19
MALDEN	59,567	292,442.79	77,885.62	209,853.85	4,703.32
HOLYOKE	53,775	220,701.05	72,390.96	139,518.71	8,791.38
PITTSFIELD	53,560	136,495.11	48,742.22	87,752.89	—
EVERETT	48,553	198,910.44	67,493.52	131,266.92	150.00
HAVERHILL	46,162	142,365.94	87,877.43	51,034.99	3,453.52
CHICOPEE	44,626	109,377.85	41,160.70	68,217.15	—
FITCHBURG	43,770	141,649.31	60,811.85	79,359.99	1,477.47
WALTHAM	43,577	199,305.99	57,395.82	141,910.17	—
SALEM	42,833	191,011.19	77,935.93	113,027.26	48.00
CHELSEA	39,940	152,628.89	48,926.44	103,477.45	225.00
TAUNTON	38,612	122,753.73	61,163.44	51,698.29	9,892.00
REVERE	35,687	133,163.03	48,399.96	84,163.07	600.00
MELROSE	27,971	99,217.63	29,601.05	69,616.58	—
BEVERLY	26,814	112,540.09	57,791.58	53,773.11	975.40
NORTHAMPTON	24,977	61,095.52	21,853.91	37,283.86	1,957.75
GLOUCESTER	24,862	94,098.33	45,245.76	48,352.57	500.00
LEOMINSTER	23,549	80,486.30	34,588.19	44,295.61	1,602.50
ATTLEBORO	22,375	56,542.93	43,130.39	12,728.63	683.91
PRABODY	22,303	93,049.22	42,972.79	50,076.43	—
NORTH ADAMS	22,230	47,148.47	16,998.44	28,526.44	1,623.59
GARDNER	20,245	69,156.24	39,413.61	29,742.63	—
WESTFIELD	19,956	34,048.59	16,865.37	16,763.22	420.00
WOBURN	19,886	48,238.76	25,958.03	22,280.73	—
MARLBOROUGH	15,680	50,001.31	16,655.92	33,345.39	—
NEWBURYPORT	14,079	37,793.49	16,956.89	20,836.60	—
39 Cities	2,986,588	\$15,578,198.30	\$5,931,177.52	\$9,494,801.45	\$152,219.33

TABLE VII. — Maintenance of Departments — Continued.
§ B. Health.

CITIES	A TOTAL EXPENSES	B		C Quarantine and Contagious Dis- ease Hospitals	D Tuberculosis	E Vital Statistics	F. INSPECTION			
		General Expenses					School Children	Animals and Meat and Provisions	Milk and Vinegar	Shell-fish Chlorination
BOSTON	\$2,052,304.33	\$769,009.62	\$21,510.81	\$833,018.18	\$91,272.09	\$223,567.01	\$93,669.77	\$20,256.85		
WORCESTER	561,262.60	107,473.44	135,389.72	231,619.35	2,009.50	63,247.70	6,756.15	14,766.74		
SPRINGFIELD	268,804.81	30,590.73	102,199.75	45,422.39	2,413.50	72,518.66	2,949.84	12,700.94		
FALL RIVER	33,872.41	44,578.41	100,282.77	1,288.75	27,637.35	41,768.71	8,563.68	2,759.99		
CAMBRIDGE	226,161.99	30,236.18	21,393.83	115,494.62	377.35	27,637.35	8,563.68	2,759.99		
NEW BEDFORD	227,927.70	42,779.13	20,463.55	128,103.42	815.00	30,026.58	1,984.00	4,186.02		
SOMERVILLE	163,922.59	14,133.84	43,316.98	67,928.36	1,469.91	24,338.84	7,052.75	5,082.81		
LYNN	217,463.10	26,873.22	30,102.75	123,846.61	892.25	24,338.84	7,052.75	5,082.81		
LOWELL	20,680.08	40,400.07	9,912.40	34,434.73	3,605.03	23,226.75	2,126.48	4,946.58		\$128.61
LAWRENCE	183,410.96	27,099.62	7,357.42	74,788.92	5,513.11	11,768.27	2,574.00	4,167.00		142.62
QUINCY	133,431.92	25,884.45	10,777.20	74,881.14	794.14	15,737.96	2,914.17	2,432.86		
NEWTON	116,242.46	23,380.82	5,553.67	55,538.07	403.25	30,766.65	600.00			
MEDFORD	87,666.67	13,380.82	3,931.32	42,307.33	3,422.74	21,411.11	300.00	750.00		
BROCKTON	110,122.72	16,196.69	11,888.93	59,501.37	905.75	11,953.98	2,626.00	3,050.00		
MALDEN	77,885.62	18,138.42	7,806.57	40,029.71	1,22.75	11,188.17	600.00			
HOLYOKE	72,390.96	27,036.24	3,236.50	26,669.78	1,168.65	8,522.06	3,385.54			
PITTSFIELD	48,742.22	9,220.50	10,072.15	13,575.29	862.66	9,725.33	3,385.54			
EVERETT	67,493.52	8,209.24	2,400.14	36,993.26	595.62	15,900.68	300.00	3,094.58		
HAVERHILL	87,877.43	13,370.12	10,830.43	49,928.45	352.25	10,379.07	960.58	1,901.18		
CHICPEE	41,160.70	7,317.35	1,955.42	17,911.54	75.75	10,076.74	1,735.25	2,078.65		155.35
FITCHBURG	60,811.85	2,488.28	3,189.56	37,361.40	472.53	12,371.59	674.78	4,253.71		
WALTHAM	57,395.82	9,136.26	4,328.37	29,618.63	—	10,338.41	1,500.00	2,174.15		
SALEM	77,935.93	8,349.95	16,669.78	47,563.25	399.75	4,275.67	562.89	1,14.64		
CHelsea	48,926.44	12,113.65	3,945.12	18,758.67	439.00	9,800.00	2,750.00	1,120.00		
TAUNTON	61,163.44	6,525.25	1,505.70	42,099.01	255.75	7,532.46	969.93	2,275.31		
REVERE	48,399.96	8,568.16	1,911.32	22,049.81	79.95	14,790.72	1,000.00			
MELROSE	29,601.05	4,552.95	883.37	19,189.16	341.53	2,569.54	1,174.50	800.00		
BEVERLY	57,791.58	11,728.44	364.75	31,444.30	240.00	10,796.34	920.81	12,696.94		
NORTHAMPTON	21,853.91	4,309.55	489.00	6,907.46	313.00	8,287.88	950.90	596.12		
GLOUCESTER	45,245.76	5,986.72	185.25	30,517.44	392.80	6,971.26	800.00	392.29		
LEOMINSTER	34,588.19	7,712.08	210.08	19,536.82	188.75	4,715.00	805.00	1,420.46		
ATTLEBORO	3,941.26	1,170.17	29,712.90	29,712.90	381.00	4,935.06	900.00	2,000.00		
PEABODY	42,972.79	1,255.27	23,075.03	23,075.03	372.47	7,624.44	1,600.00	1,739.70		
NORTH ADAMS	16,908.44	4,355.58	4,315.72	2,835.07	199.25	2,101.31	2,200.00	200.00		
GARDNER	39,413.61	6,135.33	810.80	22,835.07	229.25	7,175.98	1,061.28	1,165.90		
WESTFIELD	16,865.37	3,371.30	4,015.69	4,015.69	234.00	3,077.15	1,150.00	645.44		
WOBURN	25,958.03	2,314.70	2,314.70	12,486.84	157.25	4,585.00	1,250.00	173.00		
MARLBOROUGH	16,655.92	3,598.90	1,268.25	7,547.71	164.50	3,076.56	600.00	400.00		
NEWBURYPORT	16,956.89	2,296.84	494.17	11,567.57	106.75	1,041.56	550.00	600.00		
39 Cities	\$5,931,177.52	\$1,438,445.37	\$635,490.49	\$2,614,907.80	\$123,326.68	\$824,165.98	\$167,213.30	\$127,201.32		\$426.58

¹ Includes inspection of meat and provisions.

TABLE VII. — *Maintenance of Departments — Continued.*
3 C. Sanitation.

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON . . .	\$3,489,587.33	\$371,054.75	\$230,414.09	\$2,101,059.67	\$787,058.82
WORCESTER . . .	469,935.02	175,574.16	—	168,862.03	125,498.83
SPRINGFIELD . . .	780,192.92	180,045.30	—	504,048.92	96,098.70
FALL RIVER . . .	131,032.04	3,821.20	—	111,332.55	15,878.29
CAMBRIDGE . . .	518,994.73	56,790.19	77,309.03	343,228.80	41,666.71
NEW BEDFORD . . .	277,133.11	64,833.32	—	175,497.82	36,801.97
SOMERVILLE . . .	359,390.40	16,012.85	71,247.59	237,186.38	34,943.58
LYNN . . .	282,895.96	72,393.91	—	179,766.65	30,735.40
LOWELL . . .	162,695.49	11,603.51	—	124,691.24	26,400.74
LAWRENCE . . .	226,036.74	17,397.06	—	191,220.82	17,418.86
QUINCY . . .	360,491.93	51,814.59	35,853.26	210,891.42	61,932.66
NEWTON . . .	318,763.98	76,449.35	33,030.45	152,507.21	56,776.97
MEDFORD . . .	180,582.21	13,771.90	43,971.12	97,592.57	25,246.62
BROCKTON . . .	208,167.05	88,249.91	—	105,694.54	14,222.60
MALDEN . . .	209,853.85	17,580.95	40,426.71	123,969.56	27,876.63
HOLYOKE . . .	139,518.71	6,390.47	—	108,994.13	24,134.11
PITTSFIELD . . .	87,752.89	46,755.62	—	21,850.00	19,147.27
EVERETT . . .	131,266.92	9,548.50	32,618.76	75,159.78	13,939.88
HAVERHILL . . .	51,034.99	5,429.47	—	40,470.70	5,134.82
CHICOPEE . . .	68,217.15	7,421.56	—	53,115.61	7,679.98
FITCHBURG . . .	79,359.99	26,694.46	—	35,827.84	16,837.69
WALTHAM . . .	141,910.17	12,348.46	20,309.52	83,401.13	25,851.06
SALEM . . .	113,027.26	39,906.40	—	50,299.63	22,821.23
CHELSEA . . .	103,477.45	7,523.25	28,766.15	42,100.00	25,088.05
TAUNTON . . .	51,698.29	26,744.21	—	7,531.96	17,422.12
REVERE . . .	84,163.07	21,336.91	23,988.91	38,837.25	—
MELROSE . . .	69,616.58	12,063.19	17,670.64	34,986.95	4,895.80
BEVERLY . . .	53,773.11	15,168.96	—	25,780.17	12,823.98
NORTHAMPTON . . .	37,283.86	12,888.25	—	6,132.11	18,263.50
GLOUCESTER . . .	48,352.57	28,876.61	—	19,426.08	49.88
LEOMINSTER . . .	44,295.61	28,244.78	—	7,269.42	8,781.41
ATTLEBORO . . .	12,728.63	4,701.52	—	4,704.14	3,322.97
PEABODY . . .	50,076.43	37,703.27	—	10,495.86	1,877.30
NORTH ADAMS . . .	28,526.44	13,455.19	—	12,859.00	2,212.25
GARDNER . . .	29,742.63	15,380.33	—	14,362.30	—
WESTFIELD . . .	16,763.22	4,848.76	—	4,338.66	7,575.80
WOBURN . . .	22,280.73	2,261.57	13,766.66	6,252.50	—
MARLBOROUGH . . .	33,345.39	24,886.07	—	6,034.92	2,424.40
NEWBURYPORT . . .	20,836.60	499.08	—	17,338.50	2,999.02
39 Cities . . .	\$9,494,801.45	\$1,628,469.84	\$669,372.89	\$5,555,118.82	\$1,641,839.90

TABLE VII. — Maintenance of Departments — Continued.
4. Highways.

CITIES.	Population of 1945	A TOTAL EXPENSES	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON	766,386	\$8,257,075.95	\$145,678.66	\$1,202,321.41	\$124,798.08	\$623,903.53	\$3,124.06	\$960,469.85	\$196,780.36
WORCESTER	198,741	797,193.85	23,789.75	261,706.80	—	200,286.31	—	271,457.72	39,953.27
SPRINGFIELD	159,896	573,411.00	—	154,946.53	7,539.54	122,721.88	—	265,479.53	22,723.52
FALL RIVER	115,062	342,228.91	—	321,228.91	5,417.18	9,855.54	—	116,148.46	3,097.51
CAMBRIDGE	111,124	534,561.86	7,649.45	320,181.01	43,505.05	45,942.86	—	106,078.49	4,346.33
NEW BEDFORD	110,308	303,135.65	29,739.83	129,945.59	11,754.56	20,684.30	—	100,254.89	10,756.48
SOMERVILLE	105,883	258,508.04	11,654.25	129,940.65	8,090.83	17,837.25	—	83,770.57	7,216.49
LYNN	105,153	269,448.52	6,959.53	43,896.45	9,031.47	30,984.72	—	172,668.09	5,908.26
LOWELL	101,229	329,044.44	10,245.11	186,058.59	—	17,154.01	—	114,128.23	1,558.50
LAWRENCE	85,603	302,674.96	5,530.61	133,187.71	14,665.34	32,238.90	—	115,182.58	1,569.82
QUINCY	82,084	344,735.55	6,451.28	153,198.56	14,329.49	61,708.50	—	109,896.89	7,960.84
NEWTON	77,257	441,389.78	11,257.84	270,726.59	29,838.21	109,356.76	—	172,984.38	12,242.03
MEDFORD	67,071	243,442.31	10,505.65	83,322.67	26,050.54	15,920.61	—	54,193.33	11,090.11
BROCKTON	65,202	223,627.47	14,039.48	96,350.71	6,861.83	21,841.43	—	79,196.58	1,987.44
MALDEN	59,567	196,862.16	13,784.86	98,282.00	1,402.89	22,636.12	—	49,062.76	1,093.53
HOLYOKE	53,775	117,773.72	—	32,566.00	5,286.16	34,555.21	—	38,113.47	7,252.88
PITTSFIELD	53,560	207,220.55	—	85,238.76	1,089.44	30,490.97	—	89,087.27	1,311.71
EVERETT	48,553	101,401.96	9,997.50	11,829.93	—	24,145.23	—	46,431.80	7,241.87
HAVERHILL	46,162	166,190.26	5,529.84	91,989.13	222.16	33,087.41	—	44,047.23	478.83
CHICOPEE	44,626	83,367.26	6,866.04	62,910.06	—	23,137.14	—	—	341.59
FITCHBURG	43,770	103,463.06	3,506.46	40,456.48	156.25	14,935.46	—	39,206.32	5,208.09
WALTHAM	42,577	103,463.06	6,712.58	118,757.34	22,427.91	14,076.54	—	68,219.43	7,510.10
SALEM	42,833	130,943.90	5,436.29	83,594.35	—	3,953.24	387.75	43,374.44	1,410.10
CHELSEA	39,940	138,156.17	5,436.29	69,760.94	1,462.15	14,399.40	—	32,500.00	1,587.40
TAUNTON	38,612	125,032.07	5,342.18	124,583.50	705.81	6,140.42	—	33,900.00	99.45
REVERE	35,657	165,429.18	—	87,712.99	2,143.24	20,138.62	—	33,815.24	525.35
MELROSE	32,971	87,835.44	—	30,721.07	—	16,159.10	2,243.92	72,229.99	1,661.75
BEVERLY	26,814	182,467.52	2,891.69	87,281.07	—	14,733.17	1,999.78	30,878.24	1,920.02
NORTHAMPTON	24,977	118,190.14	4,855.90	61,372.67	4,430.14	9,153.52	—	49,319.37	966.51
GLOUCESTER	24,862	151,717.67	4,706.43	85,273.40	298.66	15,403.71	—	29,317.40	—
LYNNSTON	23,549	137,955.21	5,846.67	66,909.19	4,269.09	31,612.86	—	34,309.11	337.56
ATLANTIC	22,375	68,486.90	—	23,249.81	556.91	4,918.53	—	10,000.00	369.68
PEABODY	22,303	42,370.88	3,390.46	43,485.26	—	5,360.93	—	37,300.70	2,344.72
NORTH ADAMS	22,250	106,833.52	—	35,926.77	—	15,403.71	—	23,122.13	—
GARDNER	20,549	79,001.70	4,549.09	39,360.79	2,346.32	16,226.86	—	13,000.00	1,195.21
WESTFIELD	19,956	72,129.18	—	39,360.79	—	2,503.85	—	39,654.30	450.37
WOBURN	19,886	55,415.38	—	32,806.86	—	13,737.30	—	21,332.73	491.16
MARLBOROUGH	15,680	73,152.33	4,607.38	31,760.98	1,202.78	10,137.05	—	18,376.06	313.15
NEWBURYPORT	14,079	67,996.16	2,416.00	29,138.11	1,399.75	—	6,216.04	—	—
39 Cities	2,986,588	\$11,547,619.44	\$387,388.93	\$4,926,574.78	\$367,116.27	\$1,775,670.01	\$61,664.82	\$3,654,187.69	\$375,016.94

¹Included in Board of Public Works.

TABLE VII. — *Maintenance of Departments — Continued.*
5. *Charities.*

CITIES.	Population of 1945	A TOTAL EXPENSES	B General Administra- tion	C Infirmary	D Outside Relief by City	E Relief Reimbursed to Cities and Towns	F. AID TO DEPENDENT CHILDREN		G Old Age Assistance	H Municipal General Hospitals	I Other Expenditures
							By City	Reimbursed to Cities and Towns			
Boston	766,386	\$17,043,044.74	\$831,208.98	\$805,650.11	\$1,845,749.67	—	\$2,281,115.76	—	\$6,993,228.35	\$3,850,764.95	\$435,320.92
Worcester	198,741	3,412,136.61	122,163.23	169,811.06	445,844.60	\$15,462.14	300,195.61	—	1,577,611.41	781,048.56	—
Springfield	159,896	1,642,406.46	67,245.13	133,383.02	166,326.76	4,340.26	146,674.27	—	1,124,437.02	—	—
Fall River	115,062	1,537,789.64	14,056.12	86,010.67	170,448.76	4,124.40	129,370.90	—	901,683.19	232,095.60	—
Cambridge	111,124	1,830,997.04	31,844.53	72,881.53	242,133.91	56,305.09	229,333.32	—	730,100.74	468,397.92	—
New Bedford	101,308	1,869,309.65	24,451.79	65,671.51	178,775.55	7,020.75	128,986.37	—	1,264,303.68	—	—
Somerville	105,883	977,259.64	35,337.62	23,663.68	151,245.32	22,415.58	132,021.20	—	612,576.21	—	—
Lynn	105,153	1,741,245.48	38,364.66	38,602.37	203,786.76	11,195.26	231,734.21	—	1,215,562.52	—	—
Lowell	101,229	1,746,013.39	26,658.82	87,221.75	243,920.05	8,156.28	195,865.30	—	1,181,221.19	—	—
Lawrence	85,603	915,773.55	12,322.05	143,234.90	74,905.83	3,181.15	49,453.18	—	632,676.44	—	—
Quincy	82,084	1,223,590.90	17,884.22	8,526.77	44,183.10	3,179.46	95,904.24	—	413,949.96	639,963.15	—
Newton	77,257	559,975.95	31,236.10	11,451.74	60,980.18	18,539.65	108,787.69	—	328,980.59	—	—
Medford	67,071	641,856.69	18,613.13	10,391.30	104,886.83	15,849.79	54,290.89	—	437,824.75	—	—
Brookton	65,202	2,4732.53	26,530.70	147,004.50	5,840.63	108,303.37	93,972.97	—	984,042.88	—	—
Malden	59,567	1,777,587.67	26,905.01	14,601.12	140,258.63	24,075.57	108,303.37	—	477,771.37	—	—
Holyoke	53,775	616,284.58	16,418.66	59,335.96	71,433.53	1,903.84	29,907.46	—	437,285.11	—	—
Pittsfield	53,560	603,783.24	17,808.35	73,203.93	73,203.93	1,267.05	102,012.90	—	385,552.15	—	—
Everett	48,553	593,346.81	28,043.56	23,936.86	134,833.68	11,737.46	100,453.62	—	299,377.56	18,900.93	—
Haverhill	46,162	1,103,862.93	29,263.63	47,626.63	79,000.75	3,137.27	97,215.21	—	641,256.50	266,362.91	—
Chicopee	44,626	928,881.59	19,181.70	36,057.55	59,779.30	1,689.20	35,285.59	—	184,128.16	—	—
Fitchburg	43,770	804,193.91	13,028.16	18,961.52	63,385.37	8,323.03	10,311.91	—	258,934.87	425,218.85	—
Waltham	43,577	483,408.80	8,314.63	19,433.84	70,269.61	5,378.11	62,128.02	—	311,824.50	—	—
Salmon	42,833	561,526.29	11,565.13	19,433.84	68,495.02	7,761.77	56,067.89	—	384,782.33	1,587.72	—
Chelsea	38,940	583,531.93	15,222.25	—	180,222.02	10,225.66	112,430.62	—	265,431.38	—	—
Taunton	38,612	517,838.50	14,625.96	21,092.82	73,384.78	2,353.64	131,997.61	—	274,383.69	—	—
Revere	35,087	387,949.90	29,691.34	—	101,775.41	8,365.98	37,668.05	—	210,449.12	—	—
Melrose	27,971	199,682.37	7,651.55	—	30,669.55	—	16,693.65	—	144,067.62	—	—
Beverly	26,814	334,459.18	8,087.28	19,019.14	54,583.61	1,338.46	45,501.81	—	203,928.88	—	—
Northampton	24,977	216,755.94	10,927.37	9,699.46	27,710.20	926.58	10,589.86	—	161,725.68	—	—
Gloucester	24,862	493,689.52	10,927.37	28,117.74	54,767.64	1,464.73	45,955.48	—	347,048.98	—	—
Lynn	23,549	309,335.26	5,528.37	13,073.11	36,795.88	4,051.04	19,208.39	—	230,678.47	—	—
Attleboro	22,375	255,209.81	6,915.32	6,608.01	29,764.35	3,663.43	27,480.84	—	171,311.13	9,466.73	—
Plymouth	22,303	408,433.73	5,141.18	21,853.42	52,625.77	3,385.16	56,806.39	—	155,215.21	113,406.57	—
North Adams	22,230	332,767.66	6,165.55	9,738.91	51,429.53	1,734.90	36,856.43	—	226,842.34	—	—
Gardner	20,245	157,663.51	3,919.62	—	21,133.82	5,473.66	16,807.33	—	110,329.08	—	—
Westfield	19,956	160,755.03	6,389.18	9,596.01	21,782.22	1,044.64	4,041.53	—	117,901.45	—	—
Woburn	19,886	205,972.51	5,560.98	7,560.58	16,666.22	4,519.84	43,200.63	—	128,464.26	—	—
Marlborough	15,680	225,414.99	1,216.63	11,130.86	23,334.33	759.05	12,996.69	—	176,677.43	—	—
Newburyport	14,079	250,719.70	3,992.75	10,961.76	20,155.85	644.23	20,755.87	—	194,209.24	—	—
39 Cities	2,986,588	\$47,210,910.01	\$1,603,817.23	\$2,102,865.68	\$5,638,655.04	\$290,614.83	\$5,423,633.05	—	\$24,903,375.77	\$6,807,213.89	\$440,734.52

* Includes the following expenses: Institutions Department, Child Welfare Division, \$382,960.39; Steamer "Stephen J. O'Meara," \$52,306.53.

TABLE VII. — *Maintenance of Departments — Continued.*
6. Soldiers' Benefits.

CITIES.	Population of 1945	A Total Expenses	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief	G War Allowance
BOSTON	766,886	\$497,890.47	\$80,290.46	\$41,102.50	\$50,345.74	\$5,090.78	\$221,082.49	\$89,378.50
WORCESTER	198,741	185,100.02	35,599.90	6,840.00	12,592.00	1,665.97	100,117.30	28,284.85
SPRINGFIELD	159,862	107,628.50	11,157.77	4,550.00	2,513.00	1,630.52	63,407.37	24,889.84
FALL RIVER	115,066	60,532.67	10,191.58	4,880.00	5,680.00	1,664.52	32,634.57	5,477.00
CAMBRIDGE	111,124	98,974.56	8,518.24	7,955.00	10,890.50	1,048.73	46,982.84	24,189.25
NEW BEDFORD	110,308	55,028.04	5,087.91	3,775.00	3,617.50	781.50	31,521.24	9,274.89
SOMERVILLE	105,883	98,974.56	23,619.05	3,540.00	5,143.00	888.00	28,405.06	12,158.00
LYNN	105,153	72,733.44	8,194.81	3,540.00	7,244.50	866.07	38,994.05	11,121.51
LOWELL	101,229	125,431.84	14,172.76	6,913.50	2,938.00	1,026.66	86,221.42	14,160.00
LAWRENCE	85,603	47,800.78	7,939.02	3,900.00	5,005.75	477.09	21,361.62	9,067.30
QUINCY	82,081	31,900.38	7,435.50	1,415.00	2,705.00	100.00	23,782.68	3,152.20
NEWTON	77,257	19,888.95	7,432.29	1,125.00	390.00	—	8,429.66	2,502.00
MEDFORD	67,771	24,489.23	5,623.32	3,200.00	2,945.00	296.00	10,847.91	1,577.00
BROCKTON	65,202	34,065.88	3,710.00	3,475.00	1,510.00	467.85	38,347.03	6,556.00
NALDEN	59,367	56,016.02	7,664.73	2,520.00	2,055.00	300.00	34,358.11	9,718.18
HOLYOKE	53,775	29,671.88	6,095.00	1,500.00	1,636.00	—	15,269.65	5,171.23
PITTSFIELD	53,560	39,470.52	3,809.11	1,560.00	2,338.55	200.00	24,016.84	7,546.02
EVERETT	48,553	46,484.22	6,232.87	2,390.00	2,810.00	—	27,782.16	7,269.19
HAVERHILL	46,162	42,886.09	5,091.46	1,961.00	2,781.50	424.00	31,247.31	5,624.96
CHICOPEE	44,626	48,727.07	4,369.68	1,627.00	910.00	438.80	26,475.86	14,183.95
FITCHBURG	43,770	24,753.34	4,369.68	2,585.00	1,121.00	471.34	14,157.82	2,048.50
WALHAM	43,577	13,475.89	1,414.84	672.00	400.00	—	9,739.05	1,250.00
SALEM	42,833	44,586.67	3,285.28	2,724.00	1,310.00	540.36	26,888.68	9,838.35
CHELSEA	39,940	51,998.63	3,888.72	2,230.00	4,525.00	2,041.84	27,018.94	12,294.13
TAUNTON	38,612	24,276.46	1,779.13	1,840.00	2,120.00	92.00	15,321.33	3,124.00
REVERE	35,687	4,254.45	1,324.45	1,460.00	1,677.00	48.00	11,065.64	5,220.07
MELROSE	27,971	16,404.85	1,339.07	1,822.40	670.00	—	12,927.88	338.50
BEVERLY	26,814	12,054.12	158.42	910.00	1,169.00	100.00	5,842.32	3,874.38
NORTHAMPTON	24,977	23,845.56	1,758.47	1,542.00	2,255.00	41.00	16,197.69	2,051.40
GLoucester	24,862	40,424.99	5,748.37	1,290.00	935.00	300.00	25,815.37	1,086.25
LEOMINSTER	23,549	11,539.01	1,589.43	1,260.00	240.00	402.00	6,232.33	1,815.25
ATTLEBORO	22,375	21,323.49	1,395.49	514.00	1,005.00	—	14,942.53	3,463.98
PEABODY	22,303	23,377.59	2,320.09	440.00	1,847.50	100.00	14,978.25	3,030.75
NORTH ADAMS	22,230	19,656.96	2,778.82	1,015.00	2,532.75	—	9,669.41	3,060.98
GARDNER	20,245	17,460.41	2,268.81	830.00	1,250.00	422.00	8,674.00	4,115.60
WESTFIELD	19,956	6,036.60	—	170.00	—	—	5,675.00	211.00
WOBURN	19,886	8,909.23	1,626.18	955.00	1,600.00	203.00	5,671.55	2,982.68
MALDENBOROUGH	15,680	29,420.32	1,475.00	1,475.00	1,083.50	321.83	20,967.14	3,549.00
NEWBURYPORT	14,079	17,256.37	1,190.41	1,207.50	—	—	12,488.63	964.50
39 Cities	2,986,588	\$2,149,661.83	\$303,138.76	\$138,427.90	\$151,881.79	\$20,929.86	\$1,175,420.33	\$359,863.19

TABLE VII. — *Maintenance of Departments — Continued.*
7. Schools.

CITIES.	Population of 1945	A		B. GENERAL EXPENSES			C	D	E
		TOTAL EXPENSES	Administrative Salaries	Other General Salaries	Other General Expenses	Teachers' Salaries			
BOSTON	766,386	\$17,063,694.79	\$86,012.33	\$589,476.71	\$133,326.41	\$12,967,858.10	\$604,905.68	\$43,433.99	
WORCESTER	198,741	3,924,910.90	13,766.68	40,769.42	13,107.98	3,093,467.27	135,473.30	—	
SPRINGFIELD	159,896	3,761,141.49	15,296.44	55,226.26	11,295.44	2,610,923.29	157,217.88	—	
FALL RIVER	115,062	1,533,441.96	7,700.00	42,318.75	6,249.12	1,148,126.08	57,276.54	302.12	
CAMBRIDGE	111,124	1,882,951.62	13,000.00	42,815.80	8,685.06	1,496,316.56	56,492.44	1,060.02	
NEW BEDFORD	110,808	1,738,528.77	11,653.13	30,107.23	4,513.58	1,327,535.43	58,424.50	43.08	
SOMERVILLE	105,883	1,677,443.48	11,640.00	17,745.77	7,217.25	1,314,782.49	39,433.68	3,650.53	
LYNN	105,153	1,676,259.15	4,000.00	33,059.80	3,912.99	1,208,907.24	101,921.82	1,254.69	
LOVELL	101,229	1,439,634.17	7,000.00	18,745.05	5,257.14	1,073,711.73	74,236.01	80.00	
LAWRENCE	85,003	1,246,969.80	6,524.94	10,406.78	5,213.42	996,443.89	28,341.28	1,645.58	
QUINCY	82,084	1,383,069.83	11,456.08	13,039.84	6,871.42	1,053,162.07	64,921.56	215.21	
NEWTON	77,257	1,867,324.17	16,118.03	21,409.70	3,673.62	1,357,511.51	71,558.53	474.33	
MEDFORD	67,071	1,179,616.87	12,200.00	14,450.13	4,212.33	909,417.31	54,794.91	1,544.63	
BROCKTON	65,202	965,050.47	5,265.51	10,700.07	3,176.20	726,544.63	44,085.93	518.90	
MALDEN	59,567	881,660.93	6,000.00	8,818.12	5,690.75	682,166.35	33,206.55	3,768.87	
HOLYOKE	53,775	980,433.22	7,475.00	21,707.82	3,886.11	672,013.28	33,537.51	150.05	
PITTSFIELD	53,560	937,405.72	6,200.00	7,632.00	3,641.57	683,118.50	35,092.60	107.06	
EVERETT	48,553	913,707.82	8,064.00	9,892.73	2,035.29	683,707.12	37,166.50	817.07	
HAVERTHILL	46,162	693,604.25	4,476.08	5,491.28	3,193.92	493,790.86	21,421.73	776.20	
CHICOPPE	43,776	696,793.34	6,700.00	10,196.78	1,205.58	488,196.39	23,427.47	940.59	
WITCHBURG	43,577	637,056.50	5,700.00	12,047.27	1,506.39	547,530.10	26,427.47	2,269.18	
WALTHAM	43,577	728,662.62	4,700.00	6,733.13	4,203.42	540,361.29	32,182.45	2,269.18	
SALEM	42,853	614,721.17	5,767.02	9,330.95	1,433.91	454,467.14	29,402.50	620.31	
CHELSEA	39,940	684,072.39	6,200.00	6,473.43	1,053.05	539,831.69	17,175.23	4,982.65	
TAUNTON	35,612	598,854.62	5,000.00	6,172.00	1,434.55	416,078.10	16,499.67	2,223.30	
REVERE	35,087	700,040.93	5,300.00	3,300.00	3,107.92	547,588.26	13,634.12	6,395.74	
MELROSE	27,971	435,502.22	5,126.45	8,964.77	2,855.00	330,742.52	16,048.45	1,117.52	
BEVERLY	26,814	530,072.22	5,105.00	4,578.33	1,081.88	394,763.61	17,776.33	185.79	
NORTHAMPTON	24,977	429,135.86	5,250.00	7,790.71	1,060.40	292,548.61	18,784.50	65.64	
GLOUCESTER	24,862	438,624.41	5,000.00	5,263.29	1,596.64	283,557.86	18,376.28	2,426.21	
LEOMINSTER	23,549	387,545.51	4,301.81	6,630.49	1,550.80	259,549.86	14,383.68	45.14	
ATLEBORO	22,375	344,633.62	4,500.00	4,603.28	1,230.06	251,442.42	9,920.87	2,297.95	
PEABODY	22,303	351,430.07	4,776.48	3,574.33	2,044.38	236,648.41	16,964.04	162.50	
NORTH ADAMS	22,230	318,553.55	5,290.00	1,724.25	1,272.73	179,738.19	11,031.78	1,922.44	
GARDNER	20,245	235,708.55	4,899.98	5,700.00	1,198.90	320,051.95	31,568.50	—	
WINTERFELD	19,656	444,951.96	4,500.00	6,127.96	1,278.96	216,340.62	8,223.98	2,243.80	
WOBURN	19,886	317,259.35	3,800.00*	4,551.38	605.01	162,251.46	7,958.69	2,525.91	
MARLBOROUGH	15,680	226,644.18	4,099.73	3,683.29	1,618.20	148,264.85	10,833.69	—	
NEWBURYPORT	14,079	202,781.78							
39 Cities	2,986,588	\$55,091,994.46	\$371,184.69	\$1,104,631.61	\$268,575.03	\$41,306,117.41	\$2,114,129.79	\$88,496.03	

TABLE VII. — Maintenance of Departments — Continued.
7. Schools — Concluded.

CITIES.	F Transportation	G Support of Tnants	H Janitors' Services	I Fuel and Light	J Maintenance of Buildings and Grounds	K Furniture and Furnishings	L Rent	M Other Expenses
BOSTON .	\$29,015.66	\$18,685.23	\$1,079,655.61	\$595,980.97	\$700,508.83	\$61,946.10	\$7,599.31	\$145,259.86
WORCESTER .	8,777.50	1,717.16	254,896.32	149,903.58	140,201.17	5,350.17	6,041.66	61,438.63
SPRINGFIELD .	20,538.28	1,827.30	284,869.65	148,884.10	153,552.04	23,670.70	—	272,899.02
FALL RIVER .	9,218.00	—	144,387.40	50,314.30	57,478.74	3,278.19	3,750.00	13,032.72
CAMBRIDGE .	4,211.50	821.41	124,238.25	77,953.96	26,408.39	4,124.69	—	27,223.54
NEW BEDFORD .	3,931.50	514.01	182,689.13	68,197.46	25,022.77	731.49	150.00	25,015.52
SOMERVILLE .	1,100.00	64.07	114,228.25	64,138.93	85,125.65	—	—	12,154.29
LYNN .	10,192.55	482.87	155,221.26	71,586.72	63,584.92	5,741.34	—	16,575.46
LOWELL .	1,000.00	711.13	148,169.69	48,284.31	42,925.18	—	150.00	19,028.24
LAWRENCE .	—	768.57	103,687.33	38,639.36	48,479.23	735.03	—	6,371.49
QUINCY .	9,859.00	263.14	96,983.82	60,065.96	60,977.14	447.62	—	3,204.54
NEWTON .	4,478.50	247.15	101,533.77	84,979.46	79,876.93	2,050.05	—	101,194.85
MEDFORD .	2,500.00	330.20	92,908.72	30,805.34	23,618.40	22,467.79	1,800.00	24,489.56
BROCKTON .	6,597.94	162.39	74,904.21	35,006.11	36,565.58	506.26	195.00	2,791.54
MALDEN .	—	—	56,686.90	33,703.63	37,198.50	3,093.50	—	6,327.76
HOLYOKE .	9,681.00	244.33	71,382.47	38,476.89	30,905.76	1,284.19	2,250.56	84,528.25
PITTSFIELD .	108.30	108.30	68,736.22	44,536.23	67,632.11	—	—	14,679.60
EVERETT .	20,921.53	—	75,354.46	39,037.46	44,707.16	—	—	2,526.72
HAYVERHILL .	14,225.50	992.85	48,975.48	36,398.06	23,695.29	729.31	—	22,788.44
CHICOPEE .	12,932.24	284.07	64,227.08	24,205.23	25,775.67	80.20	950.00	42,777.80
FITCHBURG .	9,891.38	156.73	54,189.82	24,826.86	23,250.28	—	1,120.00	29,451.67
WALHAM .	12,338.30	—	49,199.93	47,110.89	26,866.58	—	—	2,041.45
SALEM .	6,146.00	806.12	45,782.14	27,671.43	15,043.54	1,587.00	—	16,654.11
CHELSEA .	—	—	55,153.55	23,554.50	27,155.19	407.40	2,500.00	585.90
TAUNTON .	16,806.00	194.00	45,100.23	36,135.89	30,789.00	1,355.48	574.68	1,923.34
REVERE .	7,326.41	—	68,334.57	28,195.29	4,566.53	—	—	3,651.54
MELROSE .	546.00	—	29,118.03	28,900.96	20,746.64	—	—	611.75
BEVERLY .	8,693.22	—	48,466.46	29,802.47	11,768.15	1,181.79	790.00	1,483.70
NORTHAMPTON .	7,460.65	—	29,202.56	22,788.74	15,525.84	2,209.05	—	14,781.92
GLOUCESTER .	12,402.15	—	45,535.87	21,568.93	19,132.65	205.73	560.00	13,342.65
LEOMINSTER .	92.49	—	28,694.56	17,100.31	12,680.96	76.98	—	4,317.93
ATLANTON .	9,787.50	—	18,133.42	13,478.26	12,452.55	855.65	1,800.00	1,564.46
PARODY .	10,977.90	328.00	28,149.10	19,764.98	16,487.36	788.10	—	940.05
NORTH ADAMS .	3,172.40	29.72	19,011.81	14,773.72	9,206.60	841.31	—	7,647.85
GARDNER .	5,381.40	192.88	12,094.37	10,857.81	5,731.22	—	—	415.86
WINTHROP .	16,230.81	165.46	29,465.18	21,215.28	10,563.84	25.94	—	23,866.52
WOBURN .	750.00	—	32,058.37	16,433.88	10,962.73	—	—	18,294.05
MARLBOROUGH .	10,618.43	151.43	12,214.41	8,385.58	7,866.23	171.10	2,208.00	3,236.55
NEWBURYPORT .	1,742.50	456.57	15,026.20	10,272.99	5,706.01	—	—	1,077.75
39 Cities	\$317,413.75	\$31,572.75	\$4,008,706.60	\$2,189,823.76	\$2,060,342.26	\$146,934.60	\$33,856.21	\$1,050,209.97

TABLE VII. — *Maintenance of Departments* — Continued.
8. *Libraries.*

CITIES.	Population of 1945	A Total Expenses	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON	766,386	\$1,429,929.82	\$1,070,785.32	\$120,372.57	\$74,419.46	\$51,945.70	\$45,941.15	\$60,465.62
WORCESTER	198,741	212,414.56	154,251.11	32,885.71	7,342.75	7,086.29	3,886.39	6,962.31
SPRINGFIELD	159,896	236,446.00	—	—	—	—	—	1,236,446.00
FALL RIVER	115,062	57,528.31	43,542.91	6,707.70	1,724.51	2,571.20	1,911.26	4,642.12
CAMBRIDGE	111,124	78,815.23	59,137.28	11,075.66	262.20	3,189.66	508.04	3,308.83
NEW BEDFORD	110,308	75,046.82	56,896.86	9,125.96	2,103.72	949.97	3,308.83	2,061.48
SOMERVILLE	105,883	92,985.70	66,783.00	12,646.77	2,018.59	3,097.50	4,403.30	4,036.54
LYNN	105,153	110,045.19	84,674.28	12,193.02	2,700.00	4,186.10	2,705.82	3,585.97
LOWELL	101,229	42,771.10	28,324.89	7,811.45	3,043.47	—	784.61	2,806.68
LAWRENCE	85,603	57,694.10	43,933.42	5,816.97	1,477.78	2,585.23	2,606.28	1,274.42
QUINCY	82,084	91,674.48	65,104.31	12,107.97	963.20	3,351.93	5,810.43	4,336.64
NEWTON	77,957	115,730.55	72,499.91	19,011.16	2,994.50	7,064.10	7,658.48	6,502.37
NEDFORD	67,071	45,522.72	28,255.50	9,132.20	1,217.09	1,912.71	3,156.94	1,848.28
BROCKTON	65,202	34,475.99	33,630.47	6,234.65	708.14	2,897.92	3,726.99	1,287.82
MALDEN	59,567	34,494.22	33,519.70	8,338.47	2,460.19	2,319.74	1,274.60	4,531.52
HOLYOKE	53,775	46,874.35	—	—	—	—	—	146,874.35
PITTSFIELD	53,960	60,000.00	—	—	—	—	—	150,000.00
EVERETT	48,553	45,613.05	30,113.12	9,233.65	1,609.74	2,124.26	948.48	1,563.80
HAVERHILL	46,162	32,506.67	21,451.42	3,335.38	656.22	2,243.81	2,749.06	2,070.78
CHICOPEE	44,626	21,804.67	15,347.74	3,424.47	70.34	282.08	1,389.95	1,290.09
FITCHBURG	43,770	35,606.12	23,958.24	6,204.17	1,427.10	1,967.93	1,042.11	1,406.57
WALTHAM	43,577	28,855.44	28,855.44	9,648.65	689.01	1,353.94	799.24	832.69
SALEM	42,833	40,354.98	27,320.88	6,881.93	941.68	2,005.39	950.32	2,254.78
CHELSEA	39,940	28,092.87	21,423.46	2,933.41	523.28	601.67	456.93	794.12
TAUNTON	38,612	27,397.13	16,798.35	7,083.08	445.39	1,168.04	1,260.36	641.91
REVERE	35,087	11,435.22	7,816.00	2,344.22	—	975.00	300.00	300.00
MELROSE	27,971	20,989.91	14,345.48	3,482.94	490.42	990.12	1,018.02	602.93
BEVERLY	26,814	37,081.05	22,106.27	8,453.42	1,044.68	2,110.47	1,326.58	2,039.63
NORTHAMPTON	24,977	42,941.77	26,279.53	8,884.63	2,103.40	2,133.83	1,617.41	1,920.97
GLoucester	24,862	9,966.01	—	—	—	—	—	19,966.01
LEOMINSTER	23,549	16,290.38	11,058.04	2,876.85	484.92	476.91	302.49	491.17
ATTLEBORO	22,375	27,926.22	17,325.60	4,741.08	2,296.90	1,368.20	897.06	1,297.38
PEABODY	22,303	2,500.00	—	—	—	—	—	12,500.00
NORTH ADAMS	22,280	21,516.53	13,172.59	4,104.55	884.93	1,157.94	1,136.90	999.62
GARDNER	20,245	12,100.00	—	—	—	—	—	112,100.00
WESTFIELD	19,956	23,091.68	—	—	—	—	—	123,091.68
WOBURN	19,886	22,959.82	15,861.65	3,042.70	288.09	1,339.03	1,239.94	1,187.91
MARLBOROUGH	15,680	11,231.25	7,619.81	2,354.99	186.91	557.17	331.39	180.98
NEWBURYPORT	14,079	16,961.57	12,244.15	2,304.65	173.64	1,298.84	369.70	570.59
39 Cities	2,986,588	\$3,402,994.51	\$2,189,036.76	\$366,275.03	\$117,754.25	\$116,912.95	\$105,672.21	\$507,343.31

¹ Appropriation.

TABLE VII. — Maintenance of Departments — Continued.
9. Recreation.

CITIES.	Population of 1945	A TOTAL EXPENSES	B General Administration	C. PARKS AND GARDENS MAINTENANCE			D Golf Courses	E Playgrounds and Gymnasias	F Bathhouses and Beaches	G Celebrations and Entertainments
				By City	Metropolitan Park	State Parks and Reservations				
BOSTON	766,386	\$1,713,896.86	\$136,142.06	\$726,589.90	\$333,090.13	—	\$27,130.63	\$233,636.05	\$170,810.13	\$86,497.96
WORCESTER	198,741	225,860.06	11,935.74	142,222.35	—	\$6,484.73	14,503.92	33,489.90	15,653.63	1,569.79
SPRINGFIELD	159,896	311,287.20	21,053.50	143,761.43	—	5,511.39	37,302.28	93,926.77	5,063.84	3,068.06
FALL RIVER	115,062	80,389.67	4,224.68	52,822.76	—	3,080.64	—	18,199.77	—	2,061.82
CAMBRIDGE	111,124	166,645.84	1,922.66	72,041.58	43,245.12	—	9,829.37	31,986.66	4,074.94	3,549.46
NEW BEDFORD	110,308	72,092.27	—	52,414.96	—	3,084.32	—	6,036.33	10,336.66	497.28
SOMERVILLE	105,883	90,600.40	—	15,774.76	30,492.44	—	—	42,306.86	1,529.06	—
LYNN	105,153	129,688.62	—	43,387.59	34,924.89	—	13,716.55	33,901.00	—	3,758.59
LOWELL	101,229	53,043.97	6,762.22	22,027.32	—	2,713.70	—	20,255.46	679.76	605.51
LAWRENCE	85,603	66,971.97	—	48,467.03	—	2,460.97	—	6,950.64	14,824.59	4,268.74
QUINCY	82,084	91,317.21	1,742.76	51,055.83	30,619.25	—	—	7,749.51	4,285.08	149.86
NEWTON	77,257	139,859.65	9,340.03	15,514.79	35,564.04	—	—	74,644.75	2,345.59	510.96
MEDFORD	67,071	53,298.03	3,464.31	21,265.83	21,500.72	—	—	15,996.08	8,389.27	1,305.05
BROCKTON	65,202	63,051.29	—	14,837.93	19,333.55	1,816.25	16,349.44	5,272.37	—	5,662.32
MALDEN	59,567	73,129.55	5,871.49	41,338.74	—	—	—	36,499.28	7,223.19	1,313.40
HOLYOKE	53,567	72,320.87	—	20,778.99	—	1,812.57	—	5,365.50	—	2,822.25
PITTSFIELD	53,560	40,725.13	—	32,056.79	—	1,525.95	—	20,131.09	1,776.89	—
EVERETT	48,553	67,110.34	—	26,230.87	17,674.92	—	—	4,681.99	—	—
HAVERHILL	46,162	25,138.45	3,947.27	13,226.83	—	1,316.70	—	20,693.02	1,480.01	—
CHICOPPEL	44,626	24,711.50	—	16,843.13	—	1,114.80	—	6,925.50	—	3,073.46
WITCHBURG	43,770	25,586.80	—	9,930.48	14,038.59	1,262.17	—	17,689.15	485.65	2,903.68
WALTHAM	43,577	36,318.76	—	46,108.80	—	1,331.43	—	15,486.77	1,485.38	556.00
SALEM	42,833	85,006.61	5,437.79	10,329.25	12,571.31	—	10,491.04	15,486.77	922.00	205.16
CHelsea	39,940	47,730.02	4,712.05	8,968.51	—	1,005.02	—	8,903.68	—	5,228.78
TAUNTON	38,612	23,198.85	3,252.52	9,269.21	—	—	—	174.41	1,069.12	473.50
REVERE	35,612	4,178.29	—	23,087.26	10,648.27	—	—	—	—	—
MELROSE	27,971	50,790.90	6,667.92	16,706.65	9,575.08	—	9,641.23	1,373.98	445.33	1,086.40
BEVERLY	26,814	16,706.65	—	4,670.76	—	876.08	—	7,242.48	3,508.38	408.95
NORTHAMPTON	24,977	6,663.82	—	1,678.80	—	718.40	—	4,264.12	—	2.50
GLOUCESTER	24,862	23,634.70	—	7,538.58	—	834.81	—	14,212.30	932.95	116.06
LEOMINSTER	23,549	10,038.35	—	3,913.62	—	645.45	—	5,380.05	—	99.23
ATTLEBORO	22,375	26,312.77	—	15,732.26	—	658.71	—	9,372.13	—	529.67
PEABODY	22,303	11,726.27	—	—	—	511.56	—	10,789.71	—	325.00
NORTH ADAMS	22,230	11,745.50	—	124.50	—	599.03	—	13,021.67	—	—
GARDNER	20,245	24,363.64	1,689.96	2,407.28	—	582.82	3,470.63	3,396.65	11,206.30	1,050.00
WESTFIELD	19,956	14,315.23	—	5,175.23	—	539.35	—	7,817.16	1,250.50	784.01
WOBURN	19,886	10,338.32	—	555.36	6,115.97	—	—	1,945.06	—	471.43
MARLBOROUGH	15,680	4,083.40	—	4,083.40	—	426.62	—	860.88	—	—
NEWBURYPORT	14,079	7,450.42	—	5,177.28	—	361.04	—	1,519.60	11.50	380.00
39 Cities	2,986,588	\$4,022,650.93	\$231,351.55	\$1,717,433.09	\$619,394.28	\$41,374.51	\$142,435.09	\$865,335.78	\$269,058.77	\$136,267.86

TABLE VII. — Maintenance of Departments — Continued.
10. Pensions.

CITIES.	Population of 1945	A TOTAL EXPENSES	B. DEPARTMENTAL					C Water	D Cemetery	E Appropriation paid City Retirement Fund
			Police	Fire	Highways	Schools	All Other			
BOSTON	766,386	\$3,615,288.12	\$406,094.09	\$557,177.75	\$13,981.78	\$155,865.53	\$44,635.81	\$211,105.03	—	\$2,416,428.13
WORCESTER	198,741	460,450.39	82,366.68	105,729.00	66,029.86	5,487.40	69,161.36	20,721.55	\$4,862.28	106,092.26
SPRINGFIELD	159,896	329,228.31	52,830.18	61,377.71	28,186.80	17,221.97	13,421.02	5,552.63	—	150,638.00
FALL RIVER	115,062	244,585.46	46,135.06	35,492.05	28,627.00	11,542.64	3,643.13	1,361.44	782.14	110,802.00
CAMBRIDGE	111,124	454,762.38	67,172.61	86,061.49	114,860.31	10,071.41	35,983.58	22,004.62	3,239.46	96,368.90
NEW BEDFORD	101,308	232,744.21	51,423.78	30,869.22	7,223.98	5,166.71	8,137.07	124.35	301.96	149,457.00
SOMERVILLE	105,883	197,534.42	42,291.92	63,970.82	12,887.11	2,710.71	28,458.02	2,933.69	—	47,063.00
LYNN	105,153	185,915.83	32,072.48	51,221.63	20,079.03	9,232.21	12,303.39	2,905.08	1,512.55	71,994.00
LOWELL	101,229	292,351.14	32,072.48	42,713.78	2,494.00	—	25,124.06	18,215.36	53.40	54,667.00
LAWRENCE	85,603	138,111.48	14,295.50	41,053.83	519.17	830.00	15,671.94	—	—	79,748.98
QUINCY	82,084	108,986.63	11,312.73	20,569.04	16,138.12	—	5,136.62	5,526.10	—	38,938.70
NEWTON	77,257	178,554.68	26,514.94	24,461.26	43,697.42	—	4,550.44	4,876.34	—	74,194.00
MEDFORD	67,071	82,290.11	13,231.95	13,164.51	8,840.50	116.67	6,974.25	4,550.44	—	33,103.37
BROCKTON	63,202	104,580.11	18,886.11	45,083.81	23,615.86	5,459.69	19,022.08	12,305.35	—	40,207.21
MALDEN	59,567	105,751.70	29,272.55	19,960.98	219,503.80	—	3,133.03	—	6,101.34	34,780.00
HOLYOKE	53,775	138,119.90	15,896.90	37,650.93	—	1,500.00	327,558.71	436,403.66	—	39,110.00
PITTSFIELD	47,353.49	4,940.49	18,212.50	17,174.75	—	4,390.25	—	—	—	32,177.00
EVERETT	46,553	86,279.37	13,543.21	21,809.07	—	1,825.51	—	—	1,646.32	27,981.00
HAYESVILLE	46,162	81,136.49	5,848.77	11,878.08	7,370.79	2,046.28	3,125.00	—	—	33,242.14
CHICPEE	44,626	47,958.06	11,242.94	10,201.09	3,858.50	3,000.50	728.00	1,694.65	—	24,678.00
FITCHBURG	43,770	74,355.57	20,672.04	11,104.13	12,122.96	750.00	500.00	4,867.20	686.40	20,900.00
WALTHAM	43,577	72,282.33	11,157.12	10,621.63	16,428.78	730.00	3,051.70	2,673.07	2,794.30	19,433.25
SALEM	42,833	68,163.49	19,629.00	18,635.66	3,197.75	965.08	1,710.00	2,139.80	—	33,231.00
CHELSEA	39,940	62,402.12	4,444.75	11,196.61	—	—	594.76	3,159.00	—	20,861.00
TAUNTON	38,612	62,402.12	8,473.68	8,067.50	9,290.80	2,768.25	—	1,560.00	—	19,503.00
REVERE	35,687	49,663.23	2,200.00	4,075.45	—	—	—	—	—	23,545.00
MELROSE	27,971	47,331.78	7,085.25	6,383.38	6,017.31	1,862.84	—	1,600.00	—	22,703.00
BEVERLY	26,814	24,683.54	2,142.98	2,142.98	—	—	—	—	—	20,313.15
NORTHAMPTON	24,977	45,137.04	8,930.60	10,461.44	780.00	—	520.00	—	—	24,445.00
GLOUCESTER	24,862	45,137.04	8,930.60	10,461.44	—	—	—	954.00	—	16,454.00
LEOMINSTER	23,549	24,807.25	3,520.09	5,762.50	—	—	—	—	—	10,418.33
ATLANTIC	22,375	25,700.92	3,520.09	5,762.50	—	—	—	73,732.96	—	23,942.00
PEABODY	22,303	46,655.57	2,345.56	10,228.75	3,120.00	1,486.30	1,800.00	—	—	14,479.00
NORTH ADAMS	22,230	26,952.99	6,420.56	4,740.93	1,312.50	—	—	813.43	—	13,129.51
GARDNER	20,245	25,730.47	3,293.80	4,815.39	2,179.48	—	1,498.86	—	—	21,861.59
WESTFIELD	19,536	24,787.00	2,007.50	918.00	—	—	—	—	—	7,307.00
WOBURN	19,886	15,094.96	—	2,703.05	5,084.91	—	—	—	—	13,027.00
MARLBOROUGH	15,680	18,257.75	—	3,852.75	1,378.00	—	—	—	—	—
NEWBURYPORT	14,079	21,089.66	—	2,476.78	—	—	—	—	—	18,612.88
39 Cities	2,986,588	\$7,927,712.86	\$1,083,404.20	\$1,428,344.47	\$529,164.94	\$248,866.48	\$365,465.42	\$181,979.80	\$21,980.15	\$4,068,507.40

7 Electric light.

8 Includes \$16,447.28 public works.

9 Public works.

3 Includes \$25,590.81 public works.

4 Includes \$32,060.36 electric light and gas.

1 Includes \$13,362.35 other enterprises.

2 Includes water, amount not specified.

TABLE VII. — *Maintenance of Departments — Concluded.*
11. Unclassified.

CITIES.	Population of 1945	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E Rent for Military Organizations	F Care of Soldiers' Graves	G Blanket Insurance	H Boston Elevated Street Railway Accounts	I W.P.A. Administration and Undistributed Expenses	J All Other
BOSTON	766,386	\$1,628,763.00	\$88,082.71	\$18,506.47	\$6,017.51	—	\$3,775.44	—	\$287,172.67	—	\$1,225,208.20
WORCESTER	198,741	123,107.57	23,621.95	500.00	2,275.62	\$5,799.96	1,491.00	\$18,867.32	—	\$8,879.95	63,671.77
SPRINGFIELD	159,896	101,193.60	22,433.66	2,213.10	2,615.57	—	1,000.50	—	—	10,369.68	60,863.22
FALL RIVER	115,062	170,974.51	26,498.57	—	1,838.17	2,540.00	266.00	27,225.58	—	18,977.00	94,279.19
CAMBRIDGE	111,124	76,351.73	19,703.44	4,848.95	2,983.41	1,800.04	991.00	—	17,077.86	4,468.08	24,478.95
NEW BEDFORD	110,308	61,577.07	13,444.10	—	2,983.41	1,800.04	991.00	—	—	26,845.13	14,593.38
SOMERVILLE	105,883	58,984.96	15,067.63	3,946.96	1,795.17	3,100.00	1,799.29	—	10,276.70	9,500.00	18,601.39
LYNN	105,153	95,945.44	8,945.44	683.61	2,652.48	40.00	—	—	—	7,756.38	25,203.09
LOWELL	101,229	87,883.08	12,113.72	—	2,661.11	—	—	31,776.65	—	15,130.99	59,438.37
LAWRENCE	85,603	138,800.47	10,226.94	1,080.00	2,482.50	100.00	3,000.00	20,716.74	—	32,709.61	68,484.61
QUINCY	82,084	18,500.00	5,291.30	1,345.35	1,399.17	3,150.00	85.00	—	—	5,570.54	26,658.61
NEWTON	67,071	51,835.01	8,722.96	6.60	319.36	—	—	7,711.11	1,974.96	3,087.95	26,482.30
MEDFORD	65,202	41,742.52	6,942.29	685.85	1,468.30	3,147.00	—	18,118.88	6,632.37	4,886.11	8,334.21
BROCKTON	59,567	43,148.48	3,422.02	234.00	1,515.58	700.00	2,000.00	15,535.73	—	7,852.75	29,068.17
MALDEN	53,775	142,018.19	6,797.30	790.25	2,890.92	3,750.00	—	4,671.03	6,921.73	4,790.85	1,671.70
HOLYOKE	53,560	68,729.35	11,905.49	1,236.57	1,150.00	—	539.00	22,345.88	—	1,452.07	35,823.49
PITTSFIELD	48,553	95,908.63	5,078.94	2,279.40	690.01	1,560.00	—	10,671.62	4,835.22	5,479.95	20,883.97
EVERETT	46,162	43,183.63	13,086.33	—	1,205.30	3,750.00	3,171.00	—	—	5,102.13	12,545.88
HAYVERHILL	44,626	29,471.03	6,813.02	2,490.00	437.53	2,245.97	—	—	—	619.56	16,560.08
CHICOPEE	43,770	26,871.92	4,375.32	1,472.51	926.60	2,500.00	417.85	—	—	1,319.43	10,662.93
FITCHBURG	43,577	16,702.80	1,391.30	584.30	744.88	1,999.96	—	—	—	15,067.34	34,264.17
WALTHAM	42,883	61,001.23	5,596.00	886.90	1,303.32	2,279.17	520.00	1,084.33	4,145.44	5,297.26	8,272.38
SALEM	39,940	48,969.62	15,118.38	—	1,449.17	2,500.00	140.68	6,157.47	—	4,103.97	14,558.94
CHELSEA	38,612	18,750.15	1,722.75	—	807.01	1,800.00	—	24,558.86	3,366.48	14,739.14	4,266.20
TAUNTON	35,687	56,644.51	7,889.97	284.90	1,358.96	1,800.00	—	—	—	13,760.54	6,877.37
REVERE	27,971	25,185.83	—	657.29	800.00	1,000.00	—	7,669.94	—	100.13	3,831.45
MELROSE	26,814	15,127.11	4,350.00	771.30	877.31	2,151.00	—	—	—	—	6,522.90
BEVERLY	24,977	6,208.19	959.50	859.51	557.73	—	—	3,195.16	—	3,636.73	1,991.98
NORTHAMPTON	24,862	17,334.32	3,677.13	2.40	300.00	—	138.40	18,447.19	—	201.27	9,629.20
GLOUCESTER	23,519	22,078.38	88.72	88.72	566.77	330.00	—	5,961.09	—	1,119.57	25,947.26
LEOMINSTER	22,375	10,737.55	120.50	830.33	441.86	1,635.00	—	14,210.10	—	—	24,530.69
ATLANTIC	22,303	56,019.61	15,705.69	—	689.99	359.57	—	—	—	600.00	5,409.58
PEABODY	22,230	26,658.23	1,557.45	710.00	460.09	—	200.00	6,924.93	—	—	8,273.53
NORTH ADAMS	20,225	16,344.57	1,045.82	473.10	171.44	2,120.00	207.50	6,139.23	—	1,143.64	2,038.32
GARDNER	19,906	10,804.37	—	—	419.70	600.00	—	3,609.50	—	—	7,953.60
WESTFIELD	19,886	27,317.91	8,881.99	1,150.00	554.77	600.00	100.00	—	—	861.48	1,858.75
WOBURN	15,680	10,044.84	396.00	500.76	378.35	2,340.00	100.00	—	—	582.31	13,748.69
MARLBOROUGH	15,650	—	—	368.50	675.50	—	100.00	—	—	—	—
NEWBURYPORT	14,079	15,874.50	400.00	—	—	—	—	—	—	—	—
39 Cities	2,986,588	\$3,600,223.19	\$370,409.11	\$50,487.63	\$50,530.63	\$57,295.67	\$20,002.66	\$287,644.65	\$342,403.43	\$239,870.42	\$2,181,578.99

TABLE VIII. — Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Population of 1945	A. PUBLIC SERVICE ENTERPRISES						B	C		
		TOTAL EXPENSES	ELECTRIC LIGHT Maintenance and Operation	WATER		ALL OTHER					
				Maintenance and Operation	Metropolitan and Water Maintenance	Markets	Scales			Docks and Wharves	Miscellaneous
BOSTON	766,386	\$3,140,876.85	—	\$972,662.18	\$1,170,258.50	\$28,329.15	—	—	\$969,627.02	\$124,829.37	\$245,949.83
WORCESTER	198,741	290,124.76	—	290,124.76	—	—	—	—	—	75,013.17	2,049.91
SPRINGFIELD	159,896	348,058.82	—	348,058.82	—	—	—	—	—	—	7,397.00
FALL RIVER	115,062	225,938.48	—	224,638.48	—	—	—	\$1,300.00	—	46,998.85	3,522.24
CAMBRIDGE	111,124	388,217.27	—	388,217.27	—	—	—	—	—	65,587.78	2,429.45
NEW BEDFORD	110,308	204,965.89	—	203,384.52	—	—	—	1,581.37	—	57,334.71	2,603.35
SOMERVILLE	105,883	195,452.38	—	203,036.98	103,415.40	—	—	—	—	2,979.44	2,979.44
LYNN	105,153	234,297.97	—	234,297.97	—	—	—	—	—	31,73.07	3,173.07
LOWELL	101,229	287,028.23	—	285,122.73	—	—	—	—	—	39,436.96	2,911.39
LAWRENCE	85,603	224,307.85	—	224,307.85	—	—	\$1,905.50	—	—	31,065.44	1,753.41
QUINCY	82,084	184,318.98	—	107,913.40	76,405.58	—	—	—	—	54,861.65	6,072.40
NEWTON	77,257	218,390.90	—	210,196.74	8,194.16	—	—	—	—	3,850.43	3,850.43
MEDFORD	67,071	119,074.05	—	69,404.66	49,669.39	—	—	—	—	43,445.80	2,467.21
BROCKTON	65,202	129,211.15	—	129,211.15	—	—	—	—	—	22,504.78	2,032.62
MALDEN	59,567	120,829.45	—	68,957.94	51,871.51	—	—	—	—	1,503.37	1,503.37
HOLYOKE	53,775	1,261,307.30	\$1,103,725.68	155,581.62	—	—	—	—	—	50,072.50	1,705.00
PITTSFIELD	53,560	79,930.79	—	79,930.79	—	—	—	—	—	—	1,004.54
EVERETT	48,553	118,349.44	—	50,322.30	68,027.14	—	—	23.97	—	30,234.66	1,205.91
HAYVERHILL	46,162	116,727.20	—	116,703.23	—	—	—	—	—	900.00	1,509.06
CHICOPPEL	44,626	624,375.32	486,264.72	138,110.60	—	—	—	—	—	9,280.53	1,686.06
FITCHBURG	43,770	76,974.58	—	76,974.58	—	—	—	—	—	30,057.24	1,270.20
WALHAM	43,577	113,136.90	—	104,631.97	8,504.93	—	—	—	—	25,769.54	2,411.58
SALEM	42,833	144,163.35	—	142,312.48	—	—	1,850.87	—	—	33,706.45	2,247.67
CHELSEA	39,940	77,033.06	—	35,723.49	41,309.57	—	—	—	—	17,015.31	1,637.63
TAUNTON	38,612	788,482.91	689,907.48	98,575.43	—	—	—	—	—	304.08	304.08
REVERE	35,687	69,497.72	—	42,579.11	26,918.61	—	—	—	—	23,770.23	466.41
MELROSE	27,971	47,931.23	—	25,832.94	—	—	—	—	—	15,747.06	129.98
BEVERLY	26,814	57,971.00	—	57,971.00	—	—	—	—	—	12,954.80	1,454.26
NORTHAMPTON	24,977	114,082.11	—	47,300.06	—	—	—	—	—	2,983.28	457.57
GLoucester	24,862	65,473.86	—	65,473.86	—	—	—	—	—	15,296.43	352.88
LEOMINSTER	23,549	41,067.22	—	41,067.22	—	—	—	—	—	—	465.28
ATTLEBORO	22,375	44,123.72	—	44,123.72	—	—	—	—	—	—	—
PEABODY	22,303	357,657.70	282,244.41	73,565.59	—	—	—	—	—	10,294.60	861.59
NORTH ADAMS	22,230	25,582.71	—	24,157.41	—	—	—	—	—	18,019.70	486.25
GARDNER	20,245	56,120.18	—	56,120.18	—	—	—	—	—	8,324.18	409.93
WESTFIELD	19,956	494,721.31	446,188.69	33,532.62	—	—	—	—	—	11,119.85	1,263.58
WOBURN	19,886	34,120.11	—	34,120.11	—	—	—	—	—	11,169.86	275.00
MARLBOROUGH	15,680	33,411.98	—	33,411.98	—	—	—	—	—	9,510.58	1,328.01
NEWBURYPORT	14,079	62,517.45	—	52,201.83	—	—	—	—	—	1,126.61	646.63
39 Cities	2,986,588	\$11,215,852.18	\$3,025,330.98	\$5,478,859.57	\$1,626,673.08	\$28,329.15	\$7,053.34	\$2,881.37	\$1,046,724.69	\$969,840.67	\$315,062.35

¹ Includes Printing Department, \$450,552.64; Ferries, \$253,446.00; Summer Traffic Tunnel, \$243,398.88; Publication of City Record, \$22,229.41.

² Includes \$100,303.56 for gas.

³ Academy of Music.

⁴ Includes gas, amount not specified.

⁵ Clam Chlorination Plant.

TABLE IX. — *Summary of Maintenance.*

CITIES.	A		B. DEPARTMENTAL				
	TOTAL EXPENSES	General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities	Soldiers' Benefits
BOSTON	\$67,577,259.85	\$2,119,977.95	\$10,154,150.44	\$5,541,891.66	\$3,257,075.95	\$17,043,044.71	\$497,890.47
Worcester	13,244,267.76	484,398.95	2,007,670.66	1,041,836.35	797,193.85	3,412,136.61	185,100.02
Springfield	10,879,631.51	593,825.23	1,855,670.95	1,071,936.95	573,411.00	1,642,400.46	107,628.50
Fall River	5,823,085.40	179,453.10	1,988,623.48	351,078.20	324,228.91	1,537,789.64	60,532.67
Cambridge	7,934,929.93	422,614.97	1,204,956.48	715,156.72	584,961.86	1,830,997.04	98,573.56
New Bedford	6,202,267.47	224,252.07	954,974.90	530,673.98	303,135.05	1,669,309.65	53,028.04
Somerville	3,231,734.74	245,123.73	837,796.45	513,510.85	258,508.04	1,741,243.78	73,703.11
Lynn	6,231,103.44	198,317.48	933,712.51	513,510.85	329,044.52	1,741,243.78	72,743.44
Lowell	5,973,769.87	282,291.48	933,302.43	382,596.25	326,044.44	1,746,043.39	125,431.84
Lawrence	4,491,456.67	168,698.36	720,006.38	420,228.12	302,674.96	915,773.55	31,900.38
Quincy	4,984,943.33	203,022.77	745,860.29	497,032.26	344,735.55	1,223,590.90	37,800.38
Newton	5,196,691.12	215,090.70	761,163.78	435,006.44	641,389.78	559,975.95	19,898.95
Dorchester	3,467,632.61	169,629.94	539,194.74	271,462.37	243,442.31	641,856.69	24,489.23
Brockton	191,799.78	169,629.94	579,285.33	328,252.96	223,627.47	1,296,454.61	54,065.88
Malden	3,375,305.70	137,445.69	583,701.17	292,442.79	196,862.16	777,587.67	56,616.02
Holyoke	4,477,687.61	177,324.91	653,152.64	220,701.05	117,773.72	616,284.58	29,671.88
Pittsfield	2,638,428.34	119,273.74	307,436.16	136,495.11	207,220.55	603,783.24	39,470.52
Everett	2,935,673.73	139,363.14	390,495.74	142,365.94	101,401.96	593,346.81	46,484.22
Haverhill	3,009,352.06	109,844.73	390,495.74	142,365.94	166,190.26	1,163,862.93	42,886.09
Chicopee	2,539,919.53	138,020.10	372,465.15	109,377.85	83,367.26	328,881.59	48,727.07
Fitchburg	2,562,296.84	113,738.39	326,526.55	141,649.31	248,222.83	804,163.91	24,753.34
Waltham	2,269,201.69	131,173.37	298,801.84	199,305.99	103,469.06	483,408.80	13,475.89
Salem	2,584,954.35	115,209.94	388,192.57	191,011.19	230,943.90	561,526.29	44,586.67
Chester	2,470,150.55	128,222.88	460,422.26	152,638.89	138,156.17	583,531.93	51,998.63
Taunton	2,713,334.33	92,298.20	293,376.65	122,753.73	125,052.07	517,838.50	24,276.46
Revere	2,057,326.53	115,394.48	329,877.80	133,163.03	165,429.18	387,949.90	38,748.16
Melrose	1,346,291.55	85,034.70	212,171.69	99,217.63	87,335.44	199,682.37	16,404.85
Beverly	1,738,029.77	73,118.92	303,214.09	112,540.09	182,467.52	334,459.18	12,034.12
Northampton	1,301,927.27	62,758.03	181,157.73	61,095.52	118,190.14	216,755.94	23,845.56
Glooucester	1,694,835.95	83,441.43	227,852.85	94,098.33	151,717.67	493,689.52	10,424.99
Leominster	1,256,102.89	52,969.05	146,341.66	56,542.93	137,955.21	309,335.26	11,539.01
Attleboro	1,170,558.08	77,842.17	202,353.19	80,486.30	68,486.90	255,209.81	21,323.00
Peabody	1,681,782.37	73,037.78	203,474.76	93,049.22	42,370.88	208,433.73	23,377.59
North Adams	1,148,842.04	61,046.53	131,573.74	47,148.47	106,833.52	332,767.66	19,656.96
Gardner	864,827.44	50,102.63	112,341.13	69,001.70	79,001.70	157,663.51	17,460.41
Westfield	1,493,968.99	44,078.40	142,845.60	34,048.59	72,129.18	160,755.03	6,056.60
Woburn	897,228.45	61,591.21	78,566.53	48,238.76	55,415.38	205,972.51	8,909.23
Marblehead	835,190.89	45,096.00	100,406.36	50,001.31	73,152.33	225,114.29	29,430.32
Newburyport	818,412.36	35,203.38	80,990.24	37,793.49	67,996.16	250,719.70	17,256.37
39 Cities	\$201,235,712.00	\$7,961,126.40	\$30,241,864.87	\$15,578,198.30	\$11,547,619.44	\$47,210,910.01	\$2,149,661.83

TABLE IX. — Summary of Maintenance — Concluded.

CITIES.	B. DEPARTMENTAL — Concluded					C		D	E
	Schools	Libraries	Recreation	Pensions	Unclassified	Public Service Enterprises	Cemeteries			Trust Funds
BOSTON	\$17,063,694.79	\$1,429,929.82	\$1,713,896.86	\$3,615,288.12	\$1,628,763.00	\$3,140,876.85	\$124,829.37	\$245,949.83	
WORCESTER	3,924,910.90	212,414.56	225,860.06	460,450.39	125,107.57	290,124.76	75,013.17	2,049.91	
SPRINGFIELD	3,761,141.49	236,446.00	329,446.00	329,228.31	101,193.60	348,058.82	—	7,397.00	
FALL RIVER	1,533,441.96	57,528.31	80,389.67	244,585.46	170,974.51	225,938.48	46,998.85	3,522.24	
CAMBRIDGE	1,882,951.62	78,815.23	166,645.84	343,762.38	76,351.73	388,217.27	65,587.78	2,429.44	
NEW BEDFORD	1,738,528.77	75,046.82	72,092.27	252,744.21	61,577.07	204,965.89	57,334.71	2,603.35	
SOMERVILLE	1,677,443.48	92,985.70	90,600.40	197,534.42	58,984.96	195,452.38	—	2,979.44	
LYNN	1,676,259.15	110,045.19	129,688.62	185,915.83	223,297.28	234,297.97	85,718.75	3,173.07	
LOWELL	1,439,634.17	42,771.10	53,043.97	127,351.14	87,883.08	287,028.23	39,436.96	2,911.39	
LAWRENCE	1,246,969.80	57,694.10	76,971.97	138,111.48	138,800.47	224,307.85	31,665.44	1,753.41	
QUINCY	1,383,969.83	91,674.48	91,317.21	108,986.63	18,500.00	184,318.98	54,861.65	6,072.40	
NEWTON	1,867,324.17	115,730.55	139,859.65	178,594.68	40,455.14	218,390.90	3,850.43	2,467.21	
MEDFORD	965,050.47	54,522.72	53,298.03	82,297.64	51,835.01	119,074.05	43,445.80	2,467.21	
BROCKTON	881,660.93	54,475.99	63,051.29	164,580.11	41,742.52	129,211.15	22,594.78	2,032.62	
MALDEN	980,433.22	44,494.22	73,129.55	105,751.70	43,148.48	129,211.15	50,072.50	1,563.37	
HOLYOKE	937,405.72	46,874.35	72,320.87	158,119.90	142,018.19	1,261,307.30	—	1,705.00	
PITTSFIELD	937,405.72	50,000.00	40,725.13	47,353.49	68,729.35	79,930.79	—	1,705.00	
EVERETT	913,707.82	45,613.05	67,110.34	86,279.37	95,908.63	118,349.44	30,234.66	1,205.91	
HAVERHILL	692,604.25	32,506.67	25,138.45	81,136.49	43,183.63	116,727.20	900.00	1,509.68	
CHICOPEE	699,793.34	21,804.67	24,711.50	47,958.06	29,471.03	624,375.32	9,280.53	1,509.68	
FITCHBURG	637,056.56	35,606.12	25,586.80	69,819.09	26,871.92	76,974.58	30,057.24	1,270.20	
WALTHAM	728,662.62	42,178.97	36,348.76	74,355.57	16,702.80	113,136.90	25,769.54	2,411.58	
SALEM	614,721.17	40,354.98	85,006.61	72,282.33	61,001.23	144,163.35	33,706.45	2,247.67	
CHELSEA	684,072.59	28,092.87	47,730.05	68,163.49	48,969.62	77,033.06	—	1,128.11	
TAUNTON	598,854.62	27,397.13	23,198.85	62,402.12	18,750.15	788,482.91	17,015.31	1,637.63	
REVERE	700,040.93	11,435.22	14,178.29	49,663.23	56,644.51	69,497.72	304.08	466.41	
BEVERLY	435,502.16	37,081.05	50,790.90	41,808.20	25,185.83	47,931.23	23,770.23	129.98	
NORTHAMPTON	429,135.86	27,081.05	16,706.65	47,331.78	15,127.11	57,971.00	15,747.06	1,454.26	
GLOUCESTER	438,624.41	9,966.01	6,663.82	6,663.82	6,208.19	114,082.11	12,954.80	1,454.26	
LEOMINSTER	387,545.51	16,290.38	23,634.70	45,137.04	17,334.32	65,473.86	2,983.28	457.57	
ATTLEBORO	344,533.62	27,926.22	26,312.77	25,700.92	22,078.38	41,067.22	15,296.43	352.88	
PEABODY	351,430.07	2,500.00	11,726.27	26,952.97	56,912.61	357,657.70	18,019.70	861.59	
NORTH ADAMS	318,853.55	21,516.53	11,745.20	26,952.97	26,658.23	25,582.71	18,019.70	486.25	
GARDNER	235,708.55	12,100.00	24,363.64	25,730.47	16,344.37	56,120.18	8,324.18	409.93	
WESTFIELD	464,951.96	23,091.68	14,315.75	24,787.00	10,804.37	494,721.31	119.85	1,263.58	
WOBURN	317,259.35	22,959.32	10,338.32	15,094.96	27,317.91	34,120.11	1,169.86	2,755.00	
MARLBOROUGH	226,544.18	11,231.25	5,370.90	18,297.75	10,044.84	33,411.08	5,510.58	1,328.01	
NEW BURYPORT	202,781.78	16,961.57	7,455.42	21,089.66	15,874.50	62,517.45	1,126.61	646.03	
39 Cities	\$55,091,994.46	\$3,402,994.51	\$4,022,650.93	\$7,927,712.86	\$3,600,223.19	\$11,215,852.18	\$969,840.67	\$315,062.35	

TABLE X. — Interest Payments.

CITIES.	A TOTAL EXPENSES	B Temporary Loans (including Revenue Loans)	C Tax Title Loans	D General Loans	E Public Service Enterprise Loans	F. METROPOLITAN ASSESSMENTS			G County Hospital Assessments	H All Other
						Sewer	Park	Water		
BOSTON	\$6,048,734.92	\$113,938.58	\$38,745.57	\$1,768,191.60	\$3,014,896.90	\$49,857.02	\$109,074.52	\$918,496.02	—	\$35,534.71
WORCESTER	170,645.50	16,210.89	303.61	108,651.00	45,480.00	—	—	—	—	—
SPRINGFIELD	407,629.48	11,484.71	1,077.27	199,308.75	199,758.75	—	—	—	—	—
FALL RIVER	118,418.54	10,421.54	3,692.00	97,312.50	6,992.50	—	—	—	—	—
CAMBRIDGE	267,621.13	6,194.15	—	195,217.93	17,261.25	17,369.51	31,578.29	—	—	—
NEW BEDFORD	171,683.78	6,275.18	606.94	134,645.35	30,148.75	—	—	—	—	7.56
SOMERVILLE	215,203.73	13,713.82	1,857.13	93,930.34	4,052.50	10,163.11	6,371.78	81,167.22	\$3,947.83	—
LYNN	153,475.94	10,143.52	4,644.41	123,723.75	6,637.50	—	8,326.16	—	—	—
LOWELL	126,090.55	11,442.81	8,814.33	193,514.92	11,017.21	—	—	—	—	1,301.28
LAWRENCE	96,023.31	8,219.26	225.30	52,013.75	8,565.00	—	—	—	—	—
QUINCY	150,996.87	8,786.44	335.21	58,834.38	1,800.00	13,359.20	7,855.38	59,968.13	—	58.13
NEWTON	165,378.95	1,498.00	—	119,544.50	10,603.75	17,188.92	10,112.47	6,431.31	—	—
MEDFORD	137,331.03	5,654.02	1,173.84	268,455.00	7,742.76	7,947.95	4,980.51	38,983.82	2,393.13	—
ROCKTON	69,871.07	4,463.60	1,929.64	37,422.08	17,202.75	—	—	—	—	3,853.00
MALDEN	136,436.43	10,041.75	1,265.82	69,528.58	1,172.50	7,035.27	4,408.50	40,712.18	2,271.83	—
HOLYOKE	14,107.09	4,357.77	1,079.92	20,387.50	18,252.50	—	—	—	—	—
PITTSFIELD	28,925.83	1,328.33	—	24,672.50	2,925.00	6,968.72	4,370.22	53,392.18	2,259.00	—
EVERETT	19,247.20	6,394.84	227.49	28,779.75	1,855.00	—	—	—	—	—
HAVERHILL	37,317.60	6,121.94	1,315.31	27,407.50	2,473.75	—	—	—	—	—
CHICOPEE	28,662.70	2,947.58	2,028.22	14,620.26	9,006.64	—	—	—	—	—
FITCHBURG	35,276.54	3,732.51	50.27	26,378.76	3,033.00	5,635.71	3,315.47	—	1,799.50	99
WALTHAM	63,584.03	2,011.60	715.76	44,712.50	5,392.50	4,298.70	2,674.00	32,422.48	—	249.16
SALEM	28,121.08	4,130.87	320.21	20,886.00	2,785.00	3,690.24	2,294.55	21,127.49	—	—
CHELSEA	118,103.95	13,127.94	5,382.63	59,979.04	3,642.50	3,774.33	2,368.06	16,912.52	—	—
TAUNTON	28,003.48	3,102.59	318.75	20,939.64	1,048.75	—	—	—	—	67.32
REVERE	75,439.78	10,832.29	6,441.56	30,034.90	—	—	—	—	2,986.25	—
MELROSE	35,879.58	1,512.54	—	11,312.13	450.00	—	—	—	—	—
BEVERLY	14,709.90	2,760.47	—	11,499.43	945.00	—	—	—	—	—
NORTHAMPTON	10,547.58	603.80	80.21	8,851.25	945.00	—	—	—	—	—
GLoucester	47,548.63	2,991.75	783.76	24,068.12	19,705.00	—	—	—	—	—
LEOMINSTER	30,064.83	1,892.33	—	12,817.50	12,368.75	—	—	—	—	—
ATTLEBORO	6,750.42	462.22	—	5,938.20	350.00	—	—	—	—	—
PEABODY	19,114.03	3,203.90	417.11	13,331.77	2,161.25	—	—	—	—	—
ANDOVER	12,172.94	1,222.44	—	10,572.50	378.00	—	—	—	—	—
GARDNER	6,930.69	320.67	—	4,132.50	—	—	—	—	2,477.52	—
WESTFIELD	13,776.25	—	—	5,388.75	8,387.50	2,101.07	1,318.38	—	676.42	—
WOBURN	27,338.12	1,522.29	954.96	17,175.00	3,590.00	—	—	—	371.87	—
MALBOROUGH	15,084.37	625.56	—	10,311.94	2,275.00	—	—	—	—	—
NEWBURYPORT	14,587.86	982.23	685.01	10,755.62	2,165.00	—	—	—	—	—
39 Cities	\$9,254,835.11	\$320,640.27	\$86,097.20	\$3,681,246.49	\$3,488,604.26	\$149,329.75	\$199,048.29	\$1,269,613.35	\$19,183.35	\$41,072.15

1 Includes \$52.50 interest on cemetery loans.

2 Includes \$687.50 interest on cemetery loans.

DIVISION D

INDEBTEDNESS

TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1943.*

CITIES.	TOTALS	Loans for General Purposes	Tax Title Loans	Trust Funds Used	Loans for Public Service Enterprises	Cemetery Loans	TEMPORARY LOANS		Warrants or Orders
							Revenue	Other	
BOSTON	\$144,489,884.45	\$57,017,250.00	\$2,896,897.51	—	\$75,431,700.00	—	\$9,000,000.00	—	\$144,036.94
WORCESTER	10,782,933.50	6,367,000.00	—	—	1,418,000.00	—	2,500,000.00	—	497,933.50
SPRINGFIELD	12,844,594.83	6,541,000.00	—	—	4,950,000.00	—	1,100,000.00	—	253,594.83
FALL RIVER	3,706,221.29	3,007,000.00	193,221.29	—	206,000.00	—	300,000.00	—	—
CAMBRIDGE	7,113,000.00	6,659,500.00	—	\$25,000.00	428,500.00	—	—	—	—
NEW BEDFORD	5,135,539.19	4,130,000.00	165,112.80	26,734.93	663,000.00	—	700,000.00	—	150,691.46
SOMERVILLE	4,673,647.69	3,636,000.00	125,647.69	—	212,000.00	—	1,400,000.00	—	—
LYNN	6,034,000.00	4,331,000.00	88,000.00	—	321,500.00	—	750,000.00	—	—
LOWELL	4,867,929.85	3,147,510.00	648,919.85	—	350,000.00	—	1,000,000.00	—	90,495.09
LAWRENCE	3,314,714.07	1,869,000.00	5,218.98	—	95,000.00	—	300,000.00	—	3,362.59
QUINCY	3,366,362.59	2,965,000.00	3,000.00	—	475,000.00	—	—	—	200,884.46
NEWTON	4,452,884.46	3,777,000.00	—	—	351,000.00	\$49,000.00	300,000.00	—	—
MEDFORD	3,410,563.15	2,639,000.00	71,563.15	—	495,000.00	—	1,200,000.00	—	—
MALDEN	3,898,114.00	2,054,000.00	149,114.00	—	70,000.00	—	750,000.00	—	—
BROCKTON	3,591,000.19	2,677,000.00	94,000.19	—	653,000.00	—	—	—	—
HOLYOKE	1,222,978.42	498,000.00	71,978.42	—	108,000.00	—	—	—	—
PUTTSHAM	849,000.00	741,000.00	—	—	77,000.00	—	—	—	—
EVERETT	1,217,000.00	1,140,000.00	—	—	113,000.00	—	500,000.00	—	—
HAYTHILL	1,862,205.41	1,195,000.00	54,205.41	—	274,500.00	—	—	—	—
CHICOPEE	1,013,126.92	601,000.00	137,626.92	—	106,000.00	—	300,000.00	—	—
FITCHBURG	1,509,000.00	1,193,000.00	—	—	137,000.00	—	—	—	—
WALTHAM	1,733,500.00	1,596,500.00	—	—	106,000.00	—	—	—	—
SALEM	1,400,554.60	1,793,500.00	20,400.00	—	—	—	200,000.00	—	73,654.60
CHELSEA	3,109,710.35	814,000.00	458,457.39	—	89,000.00	—	800,000.00	—	58,152.96
TAUNTON	1,265,889.53	84,000.00	12,889.53	—	24,000.00	—	350,000.00	—	—
REVERE	2,497,690.57	986,500.00	587,190.57	—	—	—	900,000.00	—	—
MELROSE	209,000.00	203,000.00	—	—	—	—	—	—	—
BEVERLY	949,000.00	639,000.00	—	—	10,000.00	—	300,000.00	—	—
NORTHAMPTON	552,206.70	500,000.00	206.70	—	52,000.00	—	—	—	—
GLOUCESTER	2,303,976.48	1,202,000.00	65,976.48	—	636,000.00	—	400,000.00	—	—
LEOMINSTER	828,000.00	375,000.00	—	—	350,000.00	—	100,000.00	1 \$3,000.00	—
ATTLEBORO	287,500.00	287,500.00	—	—	—	—	—	—	—
PEABODY	890,783.01	602,000.00	—	—	65,000.00	—	200,000.00	—	14,977.05
NORTH ADAMS	494,000.00	488,000.00	8,805.96	—	6,000.00	—	—	—	—
GARDNER	180,000.00	180,000.00	—	—	—	—	—	—	—
WESTFIELD	400,000.00	196,000.00	—	—	204,000.00	—	—	—	—
WOBURN	660,781.77	481,500.00	81,281.77	—	98,000.00	—	—	—	—
MARLBOROUGH	670,856.34	403,700.00	35,156.34	—	82,000.00	—	150,000.00	—	—
NEWBURYPORT	701,388.37	469,500.00	57,888.37	—	74,000.00	—	100,000.00	—	—
39 Cities	\$248,579,537.73	\$128,409,060.00	\$6,032,759.32	\$51,734.93	\$88,946,200.00	\$49,000.00	\$23,600,000.00	\$3,000.00	\$1,487,783.48

1 In anticipation of Federal grant.

TABLE XII. — *Relation of Indebtedness to Valuation — 1943.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of January 1, 1943, together with the supplemental assessment of December, 1943, and the valuation of motor vehicles for the year 1943.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of tax title loans, loans in anticipation of revenue, other temporary loans, and unpaid warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

CITIES.	Popu- lation of 1945	Percent- age of Net Debt of Valu- ation	Valuation of 1943 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 BOSTON	766,386	7.4	\$1,467,486,156	\$132,448,950.00	\$23,864,892.40	\$108,584,057.60
2 GLOUCESTER	24,862	4.8	38,581,990	1,838,000.00	—	1,838,000.00
3 SPRINGFIELD	159,896	4.4	259,343,930	11,491,000.00	—	11,491,000.00
4 NEWBURYPORT	14,079	4.2	12,801,823	543,500.00	—	543,500.00
5 NEW BEDFORD	110,308	3.9	100,358,548	4,819,734.93	877,000.00	3,942,734.93
6 MEDFORD	67,071	3.8	80,788,697	3,039,000.00	—	3,039,000.00
7 MALDEN	59,567	3.7	70,645,103	2,747,000.00	100,000.00	2,647,000.00
8 LOWELL	101,229	3.6	95,667,300	3,469,010.00	—	3,469,010.00
9 BROCKTON	65,202	3.5	73,613,334	2,549,000.00	—	2,549,000.00
10 CAMBRIDGE	111,124	3.4	173,208,938	7,113,000.00	1,192,000.00	5,921,000.00
11 LYNN	105,153	3.3	136,375,240	4,546,000.00	—	4,546,000.00
12 SOMERVILLE	105,883	3.3	116,189,642	3,848,000.00	—	3,848,000.00
13 WALTHAM	43,577	3.2	53,887,941	1,733,500.00	—	1,733,500.00
14 LEOMINSTER	23,549	3.2	22,792,641	725,000.00	—	725,000.00
15 MARLBOROUGH	15,680	3.1	15,638,290	485,700.00	—	485,700.00
16 PEABODY	22,303	3.1	21,669,543	667,000.00	—	667,000.00
17 FALL RIVER	115,062	3.1	99,759,370	3,213,000.00	156,000.00	3,057,000.00
18 CHELSEA	39,940	3.0	43,389,689	1,793,100.00	498,584.23	1,294,515.77
19 WORCESTER	198,741	2.8	275,580,450	7,785,000.00	—	7,785,000.00
20 TAUNTON	38,612	2.8	32,499,417	903,000.00	—	903,000.00
21 WOBURN	19,886	2.8	20,945,250	579,500.00	—	579,500.00
22 LAWRENCE	85,603	2.6	86,120,960	2,219,000.00	—	2,219,000.00
23 HAVERHILL	46,162	2.6	50,926,689	1,308,000.00	—	1,308,000.00
24 FITCHBURG	43,770	2.5	51,312,576	1,299,000.00	—	1,299,000.00
25 REVERE	35,687	2.5	40,538,926	1,010,500.00	—	1,010,500.00
26 NEWTON	77,257	2.4	173,626,856	4,252,000.00	—	4,252,000.00
27 NORTH ADAMS	22,230	2.3	21,286,972	494,000.00	—	494,000.00
28 QUINCY	82,084	2.3	134,227,982	3,060,000.00	—	3,060,000.00
29 CHICOPEE	44,626	2.2	39,739,402	875,500.00	—	875,500.00
30 NORTHAMPTON	24,977	2.1	26,466,601	552,000.00	—	552,000.00
31 SALEM	42,833	2.0	55,575,052	1,106,500.00	—	1,106,500.00
32 WESTFIELD	19,956	1.9	20,617,709	400,000.00	—	400,000.00
33 BEVERLY	26,814	1.6	40,593,860	649,000.00	—	649,000.00
34 EVERETT	48,553	1.6	76,172,406	1,217,000.00	—	1,217,000.00
35 HOLYOKE	53,775	1.5	73,698,998	1,151,000.00	169,000.00	1,082,000.00
36 PITTSFIELD	53,560	1.3	63,205,312	849,000.00	—	849,000.00
37 ATTLEBORO	22,375	1.0	29,692,200	287,500.00	—	287,500.00
38 GARDNER	20,245	0.8	21,795,834	180,000.00	—	180,000.00
39 MELROSE	27,971	0.5	40,577,164	209,000.00	—	209,000.00
39 Cities	2,986,588	4.5	\$4,257,398,791	\$217,455,994.93	\$26,757,476.63	\$190,698,518.30

¹ Railroad stock offsetting debt of \$69,000.

TABLE XIII. — *Debt Transactions for 1943 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table XIV, p. 73), nor payments to counties on account of debt incurred for hospital purposes (see Table XV, p. 74). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 27, under the section "Municipal Indebtedness."

Refunding loans for the current year were issued for the renewal of tax title loans.

CITIES.	INCURRED				Warrants or Orders	CANCELLED				
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Temporary Loans (Revenue and Other)		General Loans	Tax Title Loans	Public Service Enterprise Loans	Temporary Loans (Revenue and Other)	
BOSTON	\$1,630,000.00	—	\$340,000.00	\$28,000,000.00	\$138,578.05	\$9,355,500.00	\$1,301,227.35	\$1,449,000.00	\$30,000,000.00	\$33,387.68
WORCESTER	—	—	—	6,150,000.00	497,933.50	1,604,000.00	49,023.40	358,000.00	6,200,000.00	429,453.03
SPRINGFIELD	—	—	—	4,900,000.00	253,594.83	987,000.00	76,009.47	242,000.00	4,500,000.00	160,688.19
FALL RIVER	—	\$70,000.00	—	2,300,000.00	—	673,500.00	112,904.47	23,000.00	2,500,000.00	—
CAMBRIDGE	—	—	—	3,000,000.00	—	1,447,000.00	—	44,500.00	3,500,000.00	—
NEW BEDFORD	20,000.00	223,947.25	—	1,800,000.00	150,691.46	997,000.00	88,457.88	78,000.00	2,200,000.00	155,781.73
SOMERVILLE	35,000.00	—	—	3,200,000.00	—	799,200.00	89,506.83	27,000.00	3,900,000.00	48,959.97
LYNN	—	—	15,000.00	3,700,000.00	—	879,500.00	102,000.00	58,000.00	4,400,000.00	—
LOWELL	—	—	—	3,250,000.00	—	1,706,670.00	271,185.71	38,500.00	3,250,000.00	—
LAWRENCE	—	—	—	3,500,000.00	90,495.09	377,500.00	16,507.63	36,000.00	3,500,000.00	102,076.83
QUINCY	—	—	—	1,900,000.00	3,362.59	645,000.00	60,000.00	40,000.00	2,100,000.00	4,283.00
NEWTON	14,000.00	—	—	700,000.00	200,884.46	555,000.00	—	70,000.00	1,300,000.00	147,883.05
MEDFORD	—	—	40,000.00	1,800,000.00	—	2,461,500.00	35,496.54	57,000.00	2,200,000.00	—
BROCKTON	60,000.00	—	30,000.00	2,400,000.00	—	569,500.00	63,200.00	80,100.00	2,400,000.00	—
MALDEN	27,000.00	—	—	1,750,000.00	—	506,000.00	36,398.95	35,000.00	1,750,000.00	—
HOLYOKE	60,000.00	—	—	1,100,000.00	—	162,000.00	20,133.08	121,000.00	1,300,000.00	—
PITTSFIELD	—	—	—	500,000.00	—	187,000.00	—	9,000.00	500,000.00	—
EVERETT	—	—	—	1,200,000.00	—	249,900.00	27,756.22	15,000.00	1,950,000.00	—
HAVERHILL	—	—	—	1,500,000.00	—	242,000.00	73,519.00	13,000.00	1,500,000.00	—
CHICOPEE	—	—	—	900,000.00	—	145,000.00	82,200.04	37,031.00	1,500,000.00	—
FITCHBURG	—	—	—	1,300,000.00	—	255,500.00	6,700.00	31,000.00	1,400,000.00	—
WALTHAM	—	31,482.75	—	800,000.00	—	280,500.00	89,027.89	41,000.00	1,000,000.00	—
SALEM	—	—	—	1,200,000.00	73,654.60	157,000.00	16,100.00	42,500.00	1,400,000.00	62,564.34
CHELSEA	—	483,195.83	—	1,500,000.00	58,152.96	212,400.00	518,981.22	—	1,636,019.45	79,135.32
TAUNTON	—	—	—	1,050,000.00	—	238,755.00	16,378.31	—	1,250,000.00	—
REVERE	10,000.00	614,000.00	—	2,000,000.00	—	249,000.00	676,585.62	11,000.00	2,230,000.00	—
MELROSE	—	—	—	400,000.00	—	89,000.00	—	—	500,000.00	—
BEVERLY	18,000.00	—	—	1,100,000.00	—	172,000.00	—	10,000.00	1,200,000.00	—
NORTHAMPTON	—	—	—	150,000.00	—	36,000.00	4,966.52	4,000.00	225,000.00	—
CLOUDESTON	35,000.00	—	—	1,000,000.00	—	204,000.00	19,927.54	92,000.00	1,100,000.00	—
LEOMINSTER	—	—	—	200,000.00	—	90,000.00	—	44,000.00	601,000.00	—
ATTLEBORO	—	—	—	200,000.00	—	45,000.00	—	17,500.00	200,000.00	—
TEABODY	—	—	10,000.00	700,000.00	14,977.05	150,500.00	35,761.77	14,500.00	900,000.00	19,956.47
NORTH ADAMS	65,000.00	—	—	100,000.00	—	92,000.00	—	6,400.00	400,000.00	—
GARDNER	—	—	—	150,000.00	—	18,000.00	—	—	150,000.00	—
WESTFIELD	—	—	—	—	—	74,000.00	—	34,000.00	—	—
WOBURN	—	—	—	400,000.00	—	145,000.00	14,312.12	12,000.00	705,000.00	—
MARLBOROUGH	10,000.00	48,150.00	—	400,000.00	—	100,300.00	61,143.66	19,000.00	425,000.00	—
NEWBURYPORT	—	—	—	300,000.00	—	76,000.00	7,292.03	7,000.00	400,000.00	—
39 Cities	\$1,984,000.00	\$1,470,775.83	\$435,000.00	\$86,904,000.00	\$1,482,324.59	\$24,234,725.00	\$3,972,703.25	\$3,259,531.00	\$96,262,019.45	\$1,244,169.61

¹ Includes \$3,000 cemetery loans.

² Includes \$6,000 cemetery loans.

³ Includes \$4,000 anticipation Federal grant loan.

⁴ Includes \$1,000 anticipation Federal grant loan.

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1943.*

CITIES.	METROPOLITAN			
	Totals	Sewer	Park	Water
BOSTON	\$1,113,354.39	\$81,873.75	\$41,226.35	\$990,254.29
WORCESTER	—	—	—	—
SPRINGFIELD	—	—	—	—
FALL RIVER	—	—	—	—
CAMBRIDGE	58,664.35	49,714.26	8,950.09	—
NEW BEDFORD	—	—	—	—
SOMERVILLE	119,250.68	29,088.42	2,653.78	87,508.48
LYNN	3,467.74	—	3,467.74	—
LOWELL	—	—	—	—
LAWRENCE	—	—	—	—
QUINCY	86,907.46	18,982.60	3,271.67	64,653.19
NEWTON	35,569.89	24,424.40	4,211.73	6,933.76
MEDFORD	66,852.07	22,748.29	2,074.32	42,029.46
BROCKTON	—	—	—	—
MALDEN	65,864.98	20,136.04	1,836.08	43,892.86
HOLYOKE	—	—	—	—
PITTSFIELD	—	—	—	—
EVERETT	79,329.21	19,945.56	1,820.16	57,563.49
HAVERHILL	—	—	—	—
CHICOPEE	—	—	—	—
FITCHBURG	—	—	—	—
WALTHAM	9,388.85	8,008.00	1,380.85	—
SALEM	—	—	—	—
CHELSEA	48,286.88	12,217.68	1,113.69	34,955.51
TAUNTON	—	—	—	—
REVERE	34,209.94	10,476.19	955.65	22,778.10
MELROSE	30,022.82	10,802.72	986.28	18,233.82
BEVERLY	—	—	—	—
NORTHAMPTON	—	—	—	—
GLOUCESTER	—	—	—	—
LEOMINSTER	—	—	—	—
ATTLEBORO	—	—	—	—
PEABODY	—	—	—	—
NORTH ADAMS	—	—	—	—
GARDNER	—	—	—	—
WESTFIELD	—	—	—	—
WOBURN	6,562.69	6,013.60	549.09	—
MARLBOROUGH	—	—	—	—
NEWBURYPORT	—	—	—	—
39 Cities	\$1,757,731.95	\$314,431.51	\$74,497.48	\$1,368,802.96

TABLE XV. — Method of Meeting Debt Requirements from Taxation — 1943.

CITIES.	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
BOSTON	\$11,995,809.83	\$8,553,785.81	—	\$1,027,442.28	\$1,113,354.39	\$1,301,227.35
WORCESTER	2,011,023.40	1,962,000.00	—	—	—	49,023.40
SPRINGFIELD	1,305,009.47	1,229,000.00	—	—	—	76,009.47
FALL RIVER	1,809,404.47	696,500.00	—	—	—	112,904.47
CAMBRIDGE	1,298,164.35	1,229,500.00	—	—	58,664.35	—
NEW BEDFORD	1,138,510.63	21,074,000.00	—	—	—	64,510.63
SOMERVILLE	1,036,034.18	826,200.00	\$21,066.67	—	119,250.68	89,506.83
LYNN	1,042,967.74	937,500.00	—	—	3,467.74	102,000.00
LOWELL	1,014,932.78	3743,747.07	—	—	—	271,185.71
LAWRENCE	430,007.63	413,500.00	—	—	—	16,507.63
QUINCY	831,907.46	685,000.00	—	—	—	60,000.00
NEWTON	649,332.99	613,763.10	—	—	—	—
MEDFORD	633,348.61	318,500.00	12,500.00	—	—	35,496.54
BROCKTON	712,800.00	649,000.00	—	—	60,852.07	63,200.00
MALDEN	615,130.60	501,000.00	11,866.67	—	—	36,398.95
HOLYOKE	303,133.08	283,000.00	—	—	65,864.98	20,133.08
PITTSFIELD	196,000.00	196,000.00	—	—	—	—
EVERETT	383,785.43	264,900.00	11,800.00	—	79,329.21	27,756.22
HAVERHILL	328,519.00	255,000.00	—	—	—	73,519.00
CHICOPEE	264,231.04	182,031.00	—	—	—	82,200.04
FITCHBURG	293,200.00	286,500.00	—	—	—	6,700.00
WALTHAM	397,833.99	321,500.00	9,400.00	—	9,388.85	57,543.14
SALEM	215,600.00	199,500.00	—	10,000.00	—	16,100.00
CHELSEA	306,472.27	212,400.00	—	—	48,286.88	35,785.39
TAUNTON	297,633.31	281,255.00	—	—	—	16,378.31
REVERE	356,795.56	290,000.00	—	—	34,209.94	62,585.62
MELROSE	119,022.82	80,000.00	—	—	30,022.82	—
BEVERLY	181,850.46	181,850.46	—	—	—	—
NORTHAMPTON	40,966.52	36,000.00	—	—	—	4,966.52
GLOUCESTER	315,927.54	296,000.00	—	—	—	19,927.54
LEOMINSTER	144,200.00	134,000.00	10,200.00	—	—	—
ATTLEBORO	62,500.00	62,500.00	—	—	—	—
PEABODY	200,761.77	165,000.00	—	—	—	—
NORTH ADAMS	98,400.00	98,400.00	—	—	—	35,761.77
GARDNER	18,500.41	7,800.41	10,000.00	—	—	—
WESTFIELD	108,000.00	108,000.00	—	—	—	—
WORURN	181,408.14	157,000.00	3,533.33	—	6,562.69	14,312.12
MALDENBOROUGH	134,793.66	119,300.00	2,500.00	—	—	12,993.66
NEWBURYPORT	90,292.03	83,000.00	—	—	—	7,292.03
39 Cities	\$30,584,201.17	\$24,924,232.85	\$92,866.67	\$1,037,442.28	\$1,757,731.95	\$2,771,927.42

¹ Serial loans amounting to \$20,000 were paid from balances of Federal grants for outlays.² Serial loans amounting to \$1,000 were paid from balances of Federal grants for outlays.³ Serial loans amounting to \$1,422.93 were paid from balances of Federal grants for outlays.⁴ Serial loans amounting to \$11,236.90 were paid from balances of Federal grants for outlays.⁵ Serial loans amounting \$149.54 were paid from balances of Federal grants for outlays.⁶ Serial loans amounting to \$4,000 were paid from balances of Federal grants for outlays.⁷ Serial loans amounting to \$9,499.59 were paid from balances of Federal grants for outlays.

DIVISION E

CASH BALANCES

TABLE XVI. — Cash Balances.

CITIES.	CASH AT BEGINNING OF 1943						CASH AT END OF 1943					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
BOSTON	\$15,889,072.06	\$9,130,261.20	\$2,426,022.29	\$14,886.69	\$3,436,455.90	\$861,445.98	\$14,507,136.85	\$4,841,222.02	\$2,575,442.40	\$20,704.58	\$3,418,589.70	\$8,651,178.15
BRIDGE	3,971,790.50	3,608,715.61	—	24,682.85	299,511.22	38,889.82	4,040,092.95	3,758,386.35	—	9,444.05	144,401.48	127,861.07
WINGFIELD	2,750,307.43	2,696,159.66	—	—	47,180.69	6,967.88	2,929,989.40	2,885,128.54	4,422.53	—	34,915.05	5,523.28
FALL RIVER	985,781.27	958,367.35	8,292.76	20.00	12,719.28	6,381.88	748,596.26	643,065.49	5,495.76	—	10,169.64	89,865.37
CAMBRIDGE	1,345,376.27	1,217,696.20	89,238.22	—	14,208.71	24,233.14	1,542,956.29	1,370,407.66	111,167.60	—	6,815.77	54,565.26
NEW BEDFORD	1,041,257.82	909,010.80	48,455.94	17,905.82	59,851.76	6,967.24	890,254.76	727,667.77	21,371.51	18,378.64	35,536.30	—
SOMERVILLE	1,114,826.02	1,085,697.74	—	—	21,161.04	7,067.24	713,394.02	608,860.57	—	—	42,300.54	89,513.83
LYNN	2,372,637.66	2,229,638.47	—	145,495.47	2,813.73	1,689.99	1,928,033.75	1,808,119.81	—	89,613.46	7,466.37	22,834.11
LOWELL	1,515,607.14	1,473,100.29	—	2,362.87	3,111.10	37,032.92	1,615,517.42	1,505,255.09	—	1,625.60	4,724.54	49,332.11
LAURENS	1,297,827.77	1,252,238.54	—	—	31,767.91	13,821.32	1,541,870.34	1,493,093.83	—	—	2,731.58	46,044.93
QUINCY	1,090,222.75	1,005,813.98	2,246.26	—	4,016.25	5,655.58	1,144,489.44	1,141,574.38	270.36	1,678.43	21,176.89	4,553.68
NEWTON	1,647,673.73	1,607,664.79	30.00	—	35,510.00	7,299.23	1,588,630.12	1,441,574.38	—	—	105,971.41	40,808.97
NEDFORD	516,009.03	503,013.79	—	1,06.33	5,619.58	7,299.23	602,468.91	591,514.12	—	—	5,995.17	4,813.19
BROCKTON	1,138,308.46	1,037,064.51	—	4,395.71	14,936.47	61,911.77	1,273,154.64	1,203,186.97	—	—	4,135.05	7,509.98
MALDEN	801,064.02	790,190.52	526.35	1,178.56	4,928.75	4,209.84	848,917.44	828,630.93	—	607.36	3,529.78	16,149.37
HOLYOKE	855,383.44	840,570.17	—	—	6,935.12	9,511.89	874,528.33	834,045.06	—	9.80	7,369.31	39,129.93
PITTSFIELD	464,160.14	455,553.46	137.95	—	3,601.54	3,151.73	472,822.81	463,467.29	102,094.88	1,597.33	13,228.38	22,540.47
EVERETT	1,053,558.85	1,008,009.25	—	—	5,540.51	6,565.27	518,890.07	441,799.30	419.12	—	19,055.20	25,212.48
CHICOPEE	927,792.62	853,337.19	—	—	10,890.16	63,565.27	990.20	496,419.42	465,820.71	4,386.19	12,288.77	13,928.75
FITCHBURG	375,286.91	361,505.26	—	4,521.82	8,269.63	6,080.28	297,602.65	277,720.68	—	—	10,170.33	4,141.40
WALTHAM	309,983.59	291,626.40	1,471.71	2,734.56	8,120.64	4,778.98	296,679.55	239,653.69	443.75	—	19,976.93	30,008.18
SALEM	447,847.29	429,045.75	—	—	14,022.56	6,188.38	526,211.25	512,053.70	2,791.26	—	7,134.80	4,231.43
CHELSEA	587,219.21	577,472.84	—	—	3,557.99	10,318.78	583,864.31	534,577.18	—	4,317.83	15,541.56	29,427.74
TAUNTON	577,247.52	539,555.28	2,471.48	5,137.83	3,803.95	10,175.35	339,713.54	318,497.04	—	27.00	2,223.12	18,966.38
REVERE	577,774.56	563,773.26	—	3,056.00	3,050.68	5,697.59	313,202.09	296,018.55	—	6,637.63	3,908.63	6,637.28
MELROSE	339,865.80	327,781.53	—	—	2,180.95	2,631.34	311,102.20	306,207.21	—	—	2,015.99	2,849.00
BEVERLY	317,878.81	313,046.52	—	—	9,212.40	3,37.28	336,787.91	331,752.05	—	—	4,639.25	396.61
NORTHAMPTON	342,604.76	333,055.08	—	100.00	8,446.28	3,859.12	426,297.70	421,506.25	—	—	2,672.96	2,118.49
GLOUCESTER	417,753.42	405,348.02	—	—	3,402.56	5,234.56	154,129.39	141,882.56	11.75	—	3,228.12	9,006.96
LEOMINSTER	181,775.24	173,138.53	—	—	6,886.03	2,958.10	329,492.72	329,035.01	—	—	4,468.30	22,198.14
ATLANTIC	261,527.38	251,683.25	—	—	6,014.08	20,769.20	121,039.71	92,801.36	—	1,631.91	3,41.18	5,994.93
PEABODY	295,107.43	265,811.66	388.25	1,912.49	732.66	1,355.53	143,587.58	136,855.72	262.50	—	2,819.33	12,602.96
NORTH ADAMS	333,111.82	330,635.38	—	—	3,623.78	2,092.07	313,742.45	298,057.65	—	—	6,121.29	22,032.22
GARDNER	305,932.00	300,216.15	—	48.24	7,592.43	13,588.53	565,029.16	536,875.65	—	1,000.00	1,888.41	13,667.04
WESTFIELD	427,873.66	406,634.46	—	—	2,777.83	4,111.19	93,835.09	77,279.64	—	—	2,316.36	4,927.69
WOBURN	337,708.34	350,419.92	—	1,24	1,749.24	2,226.62	75,875.34	68,601.93	—	29.36	—	—
MALDENBOROUGH	34,378.06	30,400.96	—	—	8,298.26	1,558.56	67,595.68	53,949.77	—	—	8,585.35	5,060.56
NEWBURYPORT	69,668.79	59,811.97	—	—	—	—	—	—	—	—	—	—
39 Cities	\$46,651,533.52	\$38,347,984.28	\$2,578,722.06	\$234,844.43	\$4,189,577.87	\$1,300,404.88	\$43,580,947.90	\$31,852,920.89	\$2,828,033.33	\$168,101.53	\$4,033,448.47	\$4,698,443.68

PART II

TOWNS OVER 5,000 POPULATION

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1943

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.		Brookline POPULATION 56,940
REVENUE.		\$4,728,490.52
General		3,709,260.26
<i>Taxes</i>		3,442,931.67
Property, poll, and income		3,243,496.83
Corporation, bank, etc.		199,434.84
<i>Licenses and permits</i>		32,249.00
<i>Fines and forfeits</i>		6,961.35
<i>Grants and gifts</i>		226,926.27
For expenses		226,926.27
For outlays		—
<i>All other</i>		191.97
Commercial		1,019,230.26
<i>Special assessments</i>		23,555.74
To meet expenses		2,115.89
To meet outlays		21,439.85
<i>Privileges</i>		116,766.15
<i>Departmental</i>		342,272.75
General government		5,979.87
Protection of persons and property		863.41
Health and sanitation		34,951.77
Highways		1,635.39
Charities		261,404.17
Soldiers' benefits		2,492.00
Schools		4,708.60
Libraries		4,476.90
Recreation		21,722.79
Unclassified		4,037.85
<i>Public service enterprises</i>		506,795.12
Electric light		—
Water		506,795.12
All other		—
<i>Cemeteries</i>		12,191.20
<i>Interest</i>		17,649.30
On sinking funds		—
On trust and investment funds		2,457.81
All other		15,191.49
NON-REVENUE.		\$929,829.85
Offsets to outlays		6,295.05
<i>Departmental</i>		6,207.89
<i>Public service enterprises</i>		87.16
<i>Cemeteries</i>		—
Municipal indebtedness		300,000.00
<i>Loans, general purposes</i>		—
<i>Loans, public service enterprises</i>		—
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		300,000.00
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		—
Transfers		207,023.19
<i>From sinking funds</i>		—
<i>All other</i>		207,023.19
Refunds		27,506.23
Agency, trust, and investment		389,005.38
<i>Taxes and licenses for State</i>		109,850.00
<i>Taxes for county</i>		161,603.61
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		120,952.87
<i>All other</i>		6,598.90
RECAPITULATION.		
Revenue and offsets to outlays		\$4,734,785.57
Premiums		—
Municipal indebtedness		300,000.00
Transfers and refunds		234,529.42
Agency, trust, and investment		389,005.38
Total receipts		\$5,658,320.37
Balance on hand, including funds		1,527,580.89
GRAND TOTAL		\$7,185,901.26

Graded According to Population of 1945.

PAYMENTS.		Brookline Population 56,940
Maintenance		\$3,977,601.53
<i>Departmental</i>		<i>3,660,224.28</i>
General government		169,832.27
Protection of persons and property		743,634.88
Health and sanitation		372,129.75
Highways		281,304.83
Charities		569,329.39
Soldiers' benefits		17,047.69
Schools		1,034,443.36
Libraries		81,863.06
Recreation		219,839.00
Pensions		124,545.28
Unclassified		46,254.77
<i>Public service enterprises</i>		<i>298,903.98</i>
Electric light		—
Water		298,903.98
All other		—
<i>Cemeteries</i>		<i>16,110.27</i>
Administration of trust funds		2,363.00
Interest		104,085.96
Loans, general purposes		37,117.81
Loans, public service enterprises		66,968.15
Loans, cemeteries		—
Outlays		87,621.39
<i>Departmental</i>		<i>80,349.40</i>
General government		12,704.30
Protection of persons and property		25,812.64
Health and sanitation		12,761.66
Highways		6,336.50
Charities		2,134.21
Schools		9,978.83
Libraries		885.85
Recreation		3,450.46
Unclassified		6,284.95
<i>Public service enterprises</i>		<i>6,971.99</i>
Electric light		—
Water		6,971.99
All other		—
<i>Cemeteries</i>		<i>300.00</i>
Municipal indebtedness		618,872.38
From sinking funds		—
From revenue and other sources		318,872.38
Bonds refunded, current year		—
Temporary loans (including revenue loans)		300,000.00
Warrants or orders, previous years		—
Transfers		207,023.19
To sinking funds from revenue		—
All other		207,023.19
Refunds		27,506.23
Agency, trust, and investment		594,004.08
Taxes and licenses for State		109,850.00
Taxes for county		151,603.61
Expenditures for grade crossings		—
Sinking and other permanent funds		325,949.82
All other		6,600.65
RECAPITULATION.		
Maintenance and interest		\$4,081,687.49
Permanent debt (except from sinking funds)		318,872.38
Sinking fund requirements from revenue		—
Outlays		87,621.39
Permanent debt from sinking funds		—
Bonds refunded, current year		—
Temporary loans		300,000.00
Transfers (except to sinking funds) and refunds		234,529.42
Agency, trust, and investment		594,004.08
Total payments		\$5,616,714.76
Balance on hand, including funds		1,569,186.50
GRAND TOTAL		\$7,185,901.26

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Arlington POPULATION 43,515	Watertown POPULATION 37,438	Belmont POPULATION 28,866	Weymouth POPULATION 27,957
REVENUE.	\$2,662,887.24	\$2,579,126.29	\$2,352,045.85	\$1,938,787.02
General	2,170,862.64	2,059,339.38	1,685,728.29	1,604,173.72
<i>Taxes</i>	<i>2,050,342.95</i>	<i>1,913,147.64</i>	<i>1,640,862.38</i>	<i>1,412,181.43</i>
Property, poll, and income	1,964,145.91	1,774,958.31	1,570,258.11	1,333,536.21
Corporation, bank, etc.	86,197.04	138,189.33	70,604.27	78,645.22
<i>Licenses and permits</i>	<i>3,663.25</i>	<i>35,556.99</i>	<i>2,447.50</i>	<i>15,031.00</i>
<i>Fines and forfeits</i>	<i>1,065.45</i>	<i>514.64</i>	<i>95.00</i>	<i>857.84</i>
<i>Grants and gifts</i>	<i>113,736.02</i>	<i>110,520.11</i>	<i>42,323.41</i>	<i>176,103.45</i>
For expenses	113,736.02	110,520.11	42,323.41	176,103.45
For outlays	—	—	—	—
All other	2,054.97	—	—	—
Commercial	492,024.60	519,786.91	666,317.56	334,613.30
<i>Special assessments</i>	<i>38,059.73</i>	<i>1,852.32</i>	<i>14,845.15</i>	<i>2,123.50</i>
To meet expenses	825.40	1,031.50	—	2,123.50
To meet outlays	37,234.33	820.82	14,845.15	—
<i>Privileges</i>	<i>58,810.05</i>	<i>44,300.28</i>	<i>54,324.27</i>	<i>39,244.84</i>
<i>Departmental</i>	<i>164,416.38</i>	<i>177,119.21</i>	<i>62,032.84</i>	<i>157,905.80</i>
General government	6,217.50	4,021.49	3,469.44	297.64
Protection of persons and property	1,542.34	570.26	988.30	3,006.37
Health and sanitation	19,187.97	18,076.29	2,915.36	3,127.44
Highways	2,791.61	3,066.47	3,242.66	1,543.03
Charities	123,681.15	143,249.58	44,662.11	138,285.09
Soldiers' benefits	2,165.00	4,897.00	1,817.50	796.08
Schools	3,451.88	1,581.06	2,186.30	8,540.82
Libraries	2,351.58	1,639.53	1,108.77	1,090.26
Recreation	—	—	253.90	—
Unclassified	13,027.35	17.53	1,388.50	1,219.07
<i>Public service enterprises</i>	<i>186,664.54</i>	<i>283,501.70</i>	<i>513,548.42</i>	<i>125,119.38</i>
Electric light	—	—	375,198.21	—
Water	186,664.54	283,501.70	138,345.21	125,056.98
All other	—	—	—	62.40
<i>Cemeteries</i>	<i>24,699.29</i>	<i>6,177.10</i>	<i>12,398.18</i>	<i>—</i>
<i>Interest</i>	<i>19,374.61</i>	<i>6,836.30</i>	<i>8,673.70</i>	<i>10,219.78</i>
On sinking funds	158.60	—	22.70	—
On trust and investment funds	6,660.51	530.93	94.51	4,447.49
All other	12,555.50	6,305.37	8,556.49	5,772.29
NON-REVENUE.	\$671,534.42	\$741,304.55	\$702,297.36	\$1,236,690.25
Offsets to outlays	1,099.00	5,473.00	4,615.77	11,332.89
<i>Departmental</i>	<i>1,099.00</i>	<i>5,473.00</i>	<i>3,831.33</i>	<i>2,407.84</i>
<i>Public service enterprises</i>	—	—	784.39	8,925.05
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	108,490.38	450,000.00	400,000.00	500,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>450,000.00</i>	<i>400,000.00</i>	<i>500,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>8,490.38</i>	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	166,618.87	2,143.75	17,578.03	289,627.92
<i>From sinking funds</i>	—	—	10,000.00	—
All other	166,618.87	2,143.75	7,578.03	289,627.92
Refunds	7,660.12	13,012.61	8,080.70	3,333.32
Agency, trust, and investment	387,666.05	270,675.19	272,022.86	432,396.12
<i>Taxes and licenses for State</i>	<i>46,800.00</i>	<i>41,700.00</i>	<i>33,200.00</i>	<i>33,400.00</i>
<i>Taxes for county</i>	<i>70,254.70</i>	<i>62,598.74</i>	<i>68,845.82</i>	<i>52,995.71</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>264,570.26</i>	<i>161,119.23</i>	<i>170,861.44</i>	<i>336,327.21</i>
All other	6,041.09	5,257.22	3,115.60	4,673.20
RECAPITULATION.				
Revenue and offsets to outlays	\$2,663,986.24	\$2,584,599.29	\$2,356,661.62	\$1,950,119.91
Premiums	—	—	—	—
Municipal indebtedness	108,490.38	450,000.00	400,000.00	500,000.00
Transfers and refunds	174,278.99	15,156.36	25,658.73	292,961.24
Agency, trust, and investment	387,666.05	270,675.19	272,022.86	432,396.12
Total receipts	\$3,334,421.66	\$3,320,430.84	\$3,054,343.21	\$3,175,477.27
Balance on hand, including funds	650,277.85	573,980.42	633,135.21	464,414.90
GRAND TOTAL	\$3,984,699.51	\$3,894,411.26	\$3,687,478.42	\$3,639,892.17

1 Includes \$7.50 from administration of trust funds.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Arlington POPULATION 43,515	Watertown POPULATION 37,438	Belmont POPULATION 28,866	Weymouth POPULATION 27,957
Maintenance	\$2,158,117.57	\$2,096,784.33	\$1,815,160.89	\$1,581,024.69
<i>Departmental</i>	<i>2,041,356.78</i>	<i>1,986,559.78</i>	<i>1,448,211.50</i>	<i>1,506,240.15</i>
General government	113,183.67	93,489.33	96,678.12	66,252.62
Protection of persons and property	324,262.34	367,749.50	265,571.41	199,465.40
Health and sanitation	208,797.34	192,814.49	144,308.69	84,917.69
Highways	166,598.54	161,458.12	117,048.26	135,658.76
Charities	320,991.04	344,154.02	108,053.26	337,597.53
Soldiers' benefits	8,961.72	37,099.54	7,606.32	10,899.69
Schools	686,803.34	621,001.77	582,149.36	574,835.48
Libraries	35,830.01	44,153.73	24,810.33	31,069.36
Recreation	40,959.44	26,427.03	31,503.08	17,747.85
Pensions	41,215.90	63,590.87	37,682.54	28,994.00
Unclassified	93,753.44	34,621.38	32,800.13	18,801.77
<i>Public service enterprises</i>	<i>90,399.49</i>	<i>97,217.64</i>	<i>352,355.03</i>	<i>74,146.57</i>
Electric light	—	—	286,818.96	—
Water	90,399.49	97,217.64	65,536.07	73,933.07
All other	—	—	—	213.50
<i>Cemeteries</i>	<i>25,559.02</i>	<i>11,557.61</i>	<i>13,575.26</i>	—
<i>Administration of trust funds</i>	<i>802.28</i>	<i>1,449.30</i>	<i>1,019.10</i>	<i>637.97</i>
Interest	45,636.26	55,280.28	39,030.16	19,411.42
<i>Loans, general purposes</i>	<i>20,105.32</i>	<i>24,463.68</i>	<i>15,726.99</i>	<i>17,670.17</i>
<i>Loans, public service enterprises</i>	<i>25,530.94</i>	<i>30,816.60</i>	<i>23,190.67</i>	<i>1,741.25</i>
<i>Loans, cemeteries</i>	—	—	<i>112.50</i>	—
Outlays	100,816.19	46,266.55	43,150.57	39,390.41
<i>Departmental</i>	<i>50,819.41</i>	<i>34,595.86</i>	<i>38,183.85</i>	<i>26,154.70</i>
General government	—	450.88	—	1,192.17
Protection of persons and property	950.00	5,322.49	860.00	2,204.29
Health and sanitation	7,079.98	19,772.47	26,541.89	621.87
Highways	13,294.21	5,461.49	2,233.98	22,136.37
Charities	—	—	—	—
Schools	2,629.74	3,173.48	6,567.92	—
Libraries	—	235.05	—	—
Recreation	9,584.92	150.00	741.38	—
Unclassified	17,280.56	—	1,238.68	—
<i>Public service enterprises</i>	<i>32,624.63</i>	<i>11,670.69</i>	<i>4,736.72</i>	<i>13,235.71</i>
Electric light	—	—	2,631.83	—
Water	32,624.63	11,670.69	2,104.89	13,235.71
All other	—	—	—	—
<i>Cemeteries</i>	<i>17,372.15</i>	—	<i>230.00</i>	—
Municipal indebtedness	219,729.22	672,444.75	1,018,156.61	587,290.45
<i>From sinking funds</i>	—	—	<i>10,000.00</i>	—
<i>From revenue and other sources</i>	<i>108,668.47</i>	<i>222,444.75</i>	<i>208,156.61</i>	<i>87,290.45</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>450,000.00</i>	<i>800,000.00</i>	<i>500,000.00</i>
<i>Warrants or orders, previous years</i>	<i>11,060.75</i>	—	—	—
Transfers	166,618.87	2,143.75	17,578.03	289,627.92
<i>To sinking funds from revenue</i>	—	—	<i>6,356.08</i>	—
<i>All other</i>	<i>166,618.87</i>	<i>2,143.75</i>	<i>11,221.95</i>	<i>289,627.92</i>
Refunds	7,660.12	13,012.61	8,080.70	3,333.32
Agency, trust, and investment	545,828.00	263,462.46	262,500.89	697,763.97
<i>Taxes and licenses for State</i>	<i>46,800.00</i>	<i>41,700.00</i>	<i>39,200.00</i>	<i>38,400.00</i>
<i>Taxes for county</i>	<i>70,254.70</i>	<i>62,598.74</i>	<i>58,845.82</i>	<i>52,995.71</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>422,714.11</i>	<i>153,910.50</i>	<i>161,347.27</i>	<i>601,695.06</i>
<i>All other</i>	<i>6,059.19</i>	<i>5,253.22</i>	<i>3,107.80</i>	<i>4,673.20</i>
RECAPITULATION.				
Maintenance and interest	\$2,203,753.83	\$2,152,064.61	\$1,854,191.05	\$1,600,436.11
Permanent debt (except from sinking funds)	108,668.47	222,444.75	208,156.61	87,290.45
Sinking fund requirements from revenue	—	—	6,356.08	—
Outlays	100,816.19	46,266.55	43,150.57	39,390.41
Permanent debt from sinking funds	—	—	10,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	111,060.75	450,000.00	800,000.00	500,000.00
Transfers (except to sinking funds) and refunds	174,278.99	15,156.36	19,302.65	292,961.24
Agency, trust, and investment	545,828.00	263,462.46	262,500.89	697,763.97
Total payments	\$3,244,406.23	\$3,149,394.73	\$3,203,657.85	\$3,217,842.18
<i>Balance on hand, including funds</i>	<i>740,293.28</i>	<i>745,016.53</i>	<i>483,820.57</i>	<i>422,049.99</i>
GRAND TOTAL	\$3,984,699.51	\$3,894,411.26	\$3,687,478.42	\$3,639,892.17

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Framingham POPULATION 25,502	Methuen POPULATION 23,160	Milton POPULATION 21,718	Braintree POPULATION 20,279
REVENUE.	\$1,799,565.08	\$1,267,162.63	\$1,514,931.32	\$1,783,705.00
General	1,452,931.43	1,050,910.21	1,191,039.76	1,044,686.23
<i>Taxes</i>	1,288,624.99	939,464.46	1,144,253.34	972,191.41
Property, poll, and income	1,183,989.24	872,091.58	1,082,503.51	902,587.88
Corporation, bank, etc.	104,635.75	67,372.88	61,749.83	69,603.53
<i>Licenses and permits</i>	37,260.61	12,732.00	3,321.50	7,272.50
<i>Fines and forfeits</i>	635.00	731.90	255.80	38.50
<i>Grants and gifts</i>	125,877.89	97,931.85	43,209.12	65,183.82
For expenses	125,877.89	97,931.85	43,209.12	65,183.82
For outlays	—	—	—	—
<i>All other</i>	532.94	—	—	—
Commercial	346,633.65	216,252.42	323,891.56	739,018.77
<i>Special assessments</i>	336.60	1,611.72	84,839.22	17,479.71
To meet expenses	—	1,611.72	8,707.35	17,479.71
To meet outlays	336.60	—	26,131.87	—
<i>Privileges</i>	35,012.28	28,319.98	45,218.28	33,025.44
<i>Departmental</i>	164,730.97	99,606.20	260,632.64	89,378.37
General government	2,414.66	1,521.35	800.71	597.80
To meet outlays	406.13	877.49	4,730.11	774.94
Protection of persons and property	31,670.20	3,077.87	1,860.92	11,544.58
Health and sanitation	2,004.84	844.00	2,502.11	1,147.49
Highways	116,100.89	88,630.49	42,125.80	70,951.49
Charities	2,477.00	1,587.50	1,242.00	1,756.00
Soldiers' benefits	5,832.53	1,222.47	636.52	1,223.02
Schools	1,095.43	—	1,510.50	1,022.90
Libraries	157.74	237.15	40.00	—
Recreation	12,571.55	1,607.88	2,518.97	360.15
Unclassified	126,829.66	78,551.68	150,256.72	589,039.27
<i>Public service enterprises</i>	—	—	—	475,934.03
Electric light	126,829.66	78,551.68	150,256.72	113,105.24
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	7,791.80	3,158.69	23,010.77	181.00
<i>Interest</i>	11,932.34	5,004.15	9,933.93	9,914.98
On sinking funds	—	—	—	—
On trust and investment funds	3,548.21	948.64	2,391.15	2,001.72
All other	8,384.13	4,055.51	7,542.78	7,913.26
NON-REVENUE.	\$727,915.71	\$637,231.85	\$775,298.65	\$458,428.78
Offsets to outlays	4,028.42	696.50	4,634.85	3,792.94
<i>Departmental</i>	3,568.13	696.50	4,634.85	3,792.94
<i>Public service enterprises</i>	460.29	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	525,009.00	450,600.00	302,000.00	300,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	25,000.00	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	500,000.00	450,600.00	302,000.00	300,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	9.00	—	—	—
Transfers	8,191.11	34,865.64	4,068.77	2,442.63
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	8,191.11	34,865.64	4,068.77	2,442.63
Refunds	5,745.55	3,291.75	1,973.52	5,135.23
Agency, trust, and investment	184,941.63	147,777.96	462,621.51	147,057.98
<i>Taxes and licenses for State</i>	27,450.00	17,300.00	30,610.00	21,100.00
<i>Taxes for county</i>	41,207.08	32,409.58	42,230.95	29,120.04
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	113,313.51	98,699.23	386,350.36	94,023.54
<i>All other</i>	2,971.04	2,369.16	3,430.20	2,814.40
RECAPITULATION.				
Revenue and offsets to outlays	\$1,803,593.50	\$1,267,859.13	\$1,519,566.17	\$1,787,497.94
Premiums	9.00	—	—	—
Municipal indebtedness	525,000.00	450,600.00	302,000.00	300,000.00
Transfers and refunds	13,936.66	38,157.39	6,042.29	7,577.86
Agency, trust, and investment	184,941.63	147,777.96	462,621.51	147,057.98
Total receipts	\$2,527,480.79	\$1,904,394.48	\$2,290,229.97	\$2,242,133.78
Balance on hand, including funds	329,661.48	240,001.21	401,445.94	460,442.08
GRAND TOTAL	\$2,857,142.27	\$2,144,395.69	\$2,691,675.91	\$2,702,575.86

1 Includes \$10 from administration of trust funds.

2 Includes \$5,164.95 from administration of trust funds.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Frammingham POPULATION 25,502	Methuen POPULATION 23,160	Milton POPULATION 21,718	Braintree POPULATION 20,279
Maintenance	\$1,428,927.27	\$1,058,121.05	\$1,207,003.46	\$1,352,154.26
<i>Departmental</i>	<i>1,363,728.94</i>	<i>992,833.65</i>	<i>1,108,604.82</i>	<i>952,886.81</i>
General government	79,809.02	48,978.64	60,811.10	56,129.82
Protection of persons and property	210,451.41	148,818.01	225,277.58	141,723.36
Health and sanitation	95,191.17	69,318.15	73,453.76	73,177.30
Highways	112,828.31	100,017.32	123,882.13	58,870.93
Charities	296,262.10	239,865.87	101,571.10	168,545.61
Soldiers' benefits	27,228.57	7,000.21	15,541.22	22,760.40
Schools	443,321.12	339,108.97	404,670.16	363,687.93
Libraries	26,796.53	—	28,349.72	16,602.71
Recreation	14,919.69	4,871.97	16,655.68	9,940.25
Pensions	34,516.52	17,991.10	39,590.24	20,256.78
Unclassified	22,404.50	16,863.41	18,802.13	21,191.72
<i>Public service enterprises</i>	<i>55,063.92</i>	<i>58,263.02</i>	<i>65,853.96</i>	<i>398,203.42</i>
Electric light	—	—	—	312,895.66
Water	55,063.92	58,263.02	65,853.96	85,307.76
All other	—	—	—	—
<i>Cemeteries</i>	<i>9,637.30</i>	<i>6,719.01</i>	<i>26,531.04</i>	<i>994.74</i>
<i>Administration of trust funds</i>	<i>497.11</i>	<i>305.37</i>	<i>6,013.64</i>	<i>69.29</i>
Interest	25,064.24	11,318.18	44,506.31	22,904.35
<i>Loans, general purposes</i>	<i>16,285.08</i>	<i>10,630.14</i>	<i>20,066.97</i>	<i>22,904.35</i>
<i>Loans, public service enterprises</i>	<i>8,779.16</i>	<i>688.04</i>	<i>24,439.34</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	70,846.99	50,732.78	99,019.37	54,289.91
<i>Departmental</i>	<i>54,604.38</i>	<i>42,022.62</i>	<i>96,010.31</i>	<i>11,536.61</i>
General government	—	448.16	394.65	280.00
Protection of persons and property	—	7,200.00	17,512.62	7,276.97
Health and sanitation	20,982.65	8,745.00	64,746.66	2,811.88
Highways	31,909.94	1,902.28	12,476.45	860.00
Charities	—	780.08	—	—
Schools	930.53	11,114.35	759.55	307.76
Libraries	—	—	—	—
Recreation	771.61	11,502.75	—	—
Unclassified	9.65	330.00	120.38	—
<i>Public service enterprises</i>	<i>16,242.61</i>	<i>8,146.66</i>	<i>2,887.49</i>	<i>42,753.30</i>
Electric light	—	—	—	24,906.69
Water	16,242.61	8,146.66	2,887.49	17,846.61
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>563.50</i>	<i>121.57</i>	<i>—</i>
Municipal indebtedness	788,808.84	597,400.00	463,317.46	368,651.95
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>188,808.84</i>	<i>96,800.00</i>	<i>161,317.46</i>	<i>68,651.95</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>600,000.00</i>	<i>500,600.00</i>	<i>302,000.00</i>	<i>300,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	8,191.11	34,865.64	4,068.77	2,442.63
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>8,191.11</i>	<i>34,865.64</i>	<i>4,068.77</i>	<i>2,442.63</i>
Refunds	5,745.55	3,291.75	1,973.52	5,135.23
Agency, trust, and investment	163,770.91	180,974.63	479,304.62	142,372.13
<i>Taxes and licenses for State</i>	<i>27,450.00</i>	<i>17,300.00</i>	<i>30,610.00</i>	<i>21,100.00</i>
<i>Taxes for county</i>	<i>41,207.08</i>	<i>32,409.58</i>	<i>42,230.95</i>	<i>29,120.04</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>92,158.39</i>	<i>128,892.90</i>	<i>403,053.27</i>	<i>89,337.69</i>
<i>All other</i>	<i>2,955.44</i>	<i>2,372.15</i>	<i>3,410.40</i>	<i>2,814.40</i>

RECAPITULATION.

Maintenance and interest	\$1,453,991.51	\$1,069,439.23	\$1,251,509.77	\$1,375,058.61
Permanent debt (except from sinking funds)	188,808.84	96,800.00	161,317.46	68,651.95
Sinking fund requirements from revenue	—	—	—	—
Outlays	70,846.99	50,732.78	99,019.37	54,289.91
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	600,000.00	500,600.00	302,000.00	300,000.00
Transfers (except to sinking funds) and refunds	13,936.66	38,157.39	6,042.29	7,577.86
Agency, trust, and investment	163,770.91	180,974.63	479,304.62	142,372.13
Total payments	\$2,491,354.91	\$1,936,704.03	\$2,299,193.51	\$1,947,950.46
Balance on hand, including funds	365,787.36	207,691.66	392,482.40	754,625.40
GRAND TOTAL	\$2,857,142.27	\$2,144,395.69	\$2,691,675.91	\$2,702,575.86

1 Includes \$5,000 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Springfield POPULATION 19,453	Winthrop POPULATION 18,696	Wakefield POPULATION 18,677	Wellesley POPULATION 17,581
REVENUE.	\$1,183,051.37	\$1,010,391.17	\$1,452,963.29	\$1,670,963.08
General	976,334.09	833,408.83	823,083.96	1,075,897.80
<i>Taxes</i>	<i>912,474.44</i>	<i>769,632.59</i>	<i>747,051.66</i>	<i>1,029,166.94</i>
Property, poll, and income	820,378.45	734,657.22	708,676.50	968,838.29
Corporation, bank, etc.	92,095.99	34,975.37	38,375.06	60,328.65
<i>Licenses and permits</i>	<i>14,952.60</i>	<i>4,466.95</i>	<i>5,473.90</i>	<i>1,593.06</i>
<i>Fines and forfeits</i>	<i>957.69</i>	<i>430.00</i>	<i>900.95</i>	<i>6,295.00</i>
<i>Grants and gifts</i>	<i>47,949.46</i>	<i>58,631.64</i>	<i>69,282.44</i>	<i>38,642.84</i>
For expenses	47,949.46	58,631.64	69,282.44	38,642.84
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>247.65</i>	<i>375.11</i>	<i>199.97</i>
Commercial	211,717.28	176,982.34	629,879.33	595,065.28
<i>Special assessments</i>	<i>3,350.00</i>	<i>1,593.67</i>	<i>17,256.52</i>	<i>8,098.87</i>
To meet expenses	—	—	8,789.96	—
To meet outlays	3,350.00	1,593.67	8,466.56	8,098.87
<i>Privileges</i>	<i>34,031.68</i>	<i>22,857.58</i>	<i>22,643.30</i>	<i>41,552.98</i>
<i>Departmental</i>	<i>49,663.04</i>	<i>64,069.71</i>	<i>95,758.01</i>	<i>130,180.35</i>
General government	1,195.59	1,576.40	2,697.96	1,564.37
Protection of persons and property	173.27	626.17	621.60	4,803.90
Health and sanitation	314.66	223.00	3,792.42	54,367.80
Highways	3,396.80	2,006.00	1,998.80	4,261.63
Charities	40,000.69	54,980.64	68,914.29	27,298.64
Soldiers' benefits	2,645.00	1,832.50	2,787.50	350.06
Schools	1,312.05	865.91	13,377.36	33,301.20
Libraries	616.18	875.38	1,062.19	2,031.32
Recreation	—	5.00	158.45	274.05
Unclassified	8.80	1,078.71	347.44	1,927.38
<i>Public service enterprises</i>	<i>120,903.15</i>	<i>75,903.30</i>	<i>478,869.47</i>	<i>411,416.21</i>
Electric light	—	—	1391,482.37	309,788.53
Water	120,903.15	75,903.30	87,387.10	101,627.68
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>9,276.69</i>	<i>4,863.04</i>	<i>—</i>
<i>Interest</i>	<i>3,769.51</i>	<i>3,281.39</i>	<i>10,488.99</i>	<i>3,816.87</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,916.60	25.10	941.46	1,132.95
All other	1,852.91	3,256.29	9,547.53	2,683.92
NON-REVENUE.	\$693,862.84	\$507,119.96	\$583,814.19	\$527,557.15
Offsets to outlays	4,641.06	6,767.39	320.00	1,546.12
<i>Departmental</i>	<i>3,983.00</i>	<i>6,767.39</i>	<i>120.00</i>	<i>1,546.12</i>
<i>Public service enterprises</i>	<i>658.06</i>	<i>—</i>	<i>200.00</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	500,000.00	350,001.00	402,002.00	300,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>500,000.00</i>	<i>350,000.00</i>	<i>402,000.00</i>	<i>300,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>1.00</i>	<i>2.00</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	53,814.64	50,494.53	22,360.87	38,757.11
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>53,814.64</i>	<i>50,494.53</i>	<i>22,360.87</i>	<i>38,757.11</i>
Refunds	4,850.79	5,249.01	6,448.90	4,083.30
Agency, trust, and investment	130,556.35	94,608.03	152,682.42	183,170.62
<i>Taxes and licenses for State</i>	<i>20,200.00</i>	<i>19,250.00</i>	<i>17,100.00</i>	<i>32,200.00</i>
<i>Taxes for county</i>	<i>36,080.32</i>	<i>—</i>	<i>25,669.99</i>	<i>44,439.11</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>71,116.88</i>	<i>75,190.80</i>	<i>107,031.22</i>	<i>103,331.91</i>
<i>All other</i>	<i>3,159.15</i>	<i>167.23</i>	<i>2,881.21</i>	<i>3,199.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$1,192,692.43	\$1,017,158.56	\$1,453,283.29	\$1,672,509.20
Premiums	—	1.00	2.00	—
Municipal indebtedness	500,000.00	350,000.00	402,000.00	300,000.00
Transfers and refunds	58,665.43	55,743.54	28,809.77	42,840.41
Agency, trust, and investment	130,556.35	94,608.03	152,682.42	183,170.62
Total receipts	\$1,881,914.21	\$1,517,511.13	\$2,036,777.48	\$2,198,520.23
<i>Balance on hand, including funds</i>	<i>274,042.17</i>	<i>279,862.77</i>	<i>525,622.66</i>	<i>396,688.34</i>
GRAND TOTAL	\$2,156,856.38	\$1,797,373.90	\$2,560,400.14	\$2,595,208.57

1 Includes gas, amount not specified.

Graded According to Population of 1945 — Continued.

PAYMENTS.	West Springfield POPULATION 19,453	Winthrop POPULATION 18,696	Wakefield POPULATION 18,677	Wellesley POPULATION 17,581
Maintenance	\$931,220.27	\$842,831.27	\$1,152,141.05	\$1,258,420.60
<i>Departmental</i>	<i>863,740.44</i>	<i>779,244.89</i>	<i>820,880.95</i>	<i>966,155.36</i>
General government	75,951.29	46,973.30	35,331.57	50,101.84
Protection of persons and property	169,636.84	106,986.60	114,400.69	165,499.04
Health and sanitation	38,907.34	65,040.91	52,891.90	65,455.36
Highways	84,974.42	49,792.25	58,445.42	112,192.61
Charities	95,576.38	150,357.88	171,320.45	79,117.89
Soldiers' benefits	17,544.68	7,964.30	14,513.18	3,847.72
Schools	336,201.12	298,051.24	302,106.27	378,994.48
Libraries	13,995.22	16,559.30	25,268.06	20,893.92
Recreation	11,939.13	14,402.82	14,712.83	25,868.47
Pensions	12,820.70	14,261.50	25,796.16	33,433.40
Unclassified	6,193.32	8,854.79	15,091.42	20,750.63
<i>Public service enterprises</i>	<i>66,714.55</i>	<i>51,787.20</i>	<i>316,157.71</i>	<i>301,780.15</i>
Electric light	—	—	1267,084.39	229,202.64
Water	66,714.55	51,787.20	49,073.32	72,577.51
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>11,856.50</i>	<i>5,233.54</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>765.28</i>	<i>442.68</i>	<i>868.85</i>	<i>485.09</i>
Interest	13,172.85	19,905.99	10,848.28	24,856.36
<i>Loans, general purposes</i>	<i>11,947.85</i>	<i>6,691.26</i>	<i>7,251.41</i>	<i>22,737.61</i>
<i>Loans, public service enterprises</i>	<i>1,225.00</i>	<i>13,214.73</i>	<i>3,596.87</i>	<i>2,118.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	44,876.01	34,687.66	59,188.20	66,926.16
<i>Departmental</i>	<i>40,286.13</i>	<i>29,903.26</i>	<i>51,593.00</i>	<i>47,268.13</i>
General government	1,473.55	—	604.20	2,052.44
Protection of persons and property	3,004.04	—	1,172.82	490.98
Health and sanitation	15,220.99	3,926.20	515.05	25,934.40
Highways	8,974.29	21,987.72	8,153.43	5,330.69
Charities	—	—	—	—
Schools	7,263.28	1,314.34	411.44	10,300.54
Libraries	—	—	378.95	58.58
Recreation	4,349.98	2,675.00	357.11	2,058.06
Unclassified	—	—	—	1,042.44
<i>Public service enterprises</i>	<i>4,589.88</i>	<i>—</i>	<i>47,595.20</i>	<i>19,658.03</i>
Electric light	—	—	132,754.47	19,082.07
Water	4,589.88	—	14,840.73	575.96
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>4,784.40</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	573,000.00	386,639.79	474,473.22	534,637.81
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>73,000.00</i>	<i>36,639.79</i>	<i>72,473.22</i>	<i>134,637.81</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>500,000.00</i>	<i>350,000.00</i>	<i>402,000.00</i>	<i>400,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	53,814.64	50,494.53	22,360.87	38,757.11
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>53,814.64</i>	<i>50,494.53</i>	<i>22,360.87</i>	<i>38,757.11</i>
Refunds	4,850.79	5,249.01	6,448.90	4,083.30
Agency, trust, and investment	181,776.83	144,105.16	162,281.67	176,116.71
<i>Taxes and licenses for State</i>	<i>20,200.00</i>	<i>19,250.00</i>	<i>17,100.00</i>	<i>32,200.00</i>
<i>Taxes for county</i>	<i>36,080.32</i>	<i>—</i>	<i>25,669.99</i>	<i>44,439.11</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>122,337.36</i>	<i>124,687.93</i>	<i>116,632.87</i>	<i>96,279.60</i>
<i>All other</i>	<i>3,159.16</i>	<i>167.23</i>	<i>2,878.81</i>	<i>3,198.00</i>
RECAPITULATION.				
Maintenance and interest	\$944,393.12	\$862,737.26	\$1,162,989.33	\$1,283,276.96
Permanent debt (except from sinking funds)	73,000.00	36,639.79	72,473.22	134,637.81
Sinking fund requirements from revenue	—	—	—	—
Outlays	44,876.01	34,687.66	59,188.20	66,926.16
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	500,000.00	350,000.00	402,000.00	400,000.00
Transfers (except to sinking funds) and refunds	58,665.43	55,743.54	28,809.77	42,840.41
Agency, trust, and investment	181,776.83	144,105.16	162,281.67	176,116.71
Total payments	\$1,802,711.39	\$1,483,913.41	\$1,887,742.19	\$2,103,798.05
Balance on hand, including funds	554,144.99	313,460.49	672,657.95	491,410.52
GRAND TOTAL	\$2,156,856.38	\$1,797,373.90	\$2,560,400.14	\$2,595,208.57

¹ Includes gas, amount not specified.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Southbridge POPULATION 17,561	Greenfield POPULATION 17,020	Saugus POPULATION 16,662	Dedham POPULATION 16,659
REVENUE.	\$815,305.27	\$1,147,443.80	\$949,925.92	\$1,087,669.83
General	715,667.10	876,432.17	789,773.87	953,958.23
<i>Taxes</i>	614,760.86	756,524.77	729,161.87	882,264.73
Property, poll, and income	552,863.20	692,158.13	703,641.28	841,257.18
Corporation, bank, etc.	61,897.66	64,366.64	25,520.59	41,007.55
<i>Licenses and permits</i>	14,433.00	19,637.55	9,732.50	10,944.25
<i>Fines and forfeits</i>	911.50	1,596.32	1,117.60	1,460.09
<i>Grants and gifts</i>	85,561.74	98,663.53	49,493.36	59,289.16
For expenses	85,561.74	98,663.53	49,493.36	59,289.16
For outlays	—	—	—	—
<i>All other</i>	—	10.00	268.54	—
Commercial	99,638.17	271,011.63	160,152.05	133,711.60
<i>Special assessments</i>	1,242.58	984.19	6,758.34	16,150.34
To meet expenses	—	—	6,758.34	11,022.41
To meet outlays	1,242.58	984.19	—	5,127.93
<i>Privileges</i>	19,799.14	27,762.41	18,103.27	23,552.15
<i>Departmental</i>	73,324.65	95,817.76	62,694.51	74,871.60
General government	565.38	2,399.64	1,773.11	785.53
Protection of persons and property	1,192.50	85.51	554.92	981.00
Health and sanitation	787.18	4,357.26	4,169.62	1,214.98
Highways	6,587.70	423.07	2,694.76	459.68
Charities	43,758.97	75,667.41	43,396.11	63,478.01
Soldiers' benefits	1,280.00	1,552.50	1,792.50	2,070.00
Schools	17,500.84	8,282.90	2,024.93	3,181.31
Libraries	964.00	722.20	549.18	894.74
Recreation	—	102.00	—	111.05
Unclassified	688.08	2,225.27	5,739.38	1,695.30
<i>Public service enterprises</i>	—	140,747.45	48,744.12	—
Electric light	—	—	—	—
Water	—	68,727.09	48,744.12	—
All other	—	72,020.36	—	—
<i>Cemeteries</i>	2,682.13	—	9,231.00	8,227.87
<i>Interest</i>	2,589.67	5,699.82	14,620.81	10,909.64
On sinking funds	—	—	—	—
On trust and investment funds	829.98	2,795.19	209.50	5,943.67
All other	1,759.69	2,904.63	14,411.31	4,965.97
NON-REVENUE.	\$384,679.83	\$333,865.14	\$563,349.60	\$531,352.59
Offsets to outlays	1,850.38	1,574.15	3,278.82	760.00
<i>Departmental</i>	1,850.38	1,574.15	3,278.82	760.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	300,000.00	2,000.00	450,000.00	400,004.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	300,000.00	2,000.00	450,000.00	400,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	4.00
Transfers	2,672.45	138,759.20	1,990.99	5,471.35
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	2,672.45	138,759.20	1,990.99	5,471.35
Refunds	3,180.33	3,163.79	5,023.30	3,527.65
Agency, trust, and investment	76,976.67	188,368.00	103,056.49	121,589.59
<i>Taxes and licenses for State</i>	12,660.00	23,510.00	13,050.00	20,400.00
<i>Taxes for county</i>	21,884.02	63,004.63	24,518.55	28,153.97
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	40,326.45	99,262.76	61,795.76	70,625.22
<i>All other</i>	2,106.20	2,590.61	3,692.18	2,410.40
RECAPITULATION.				
Revenue and offsets to outlays	\$817,155.65	\$1,149,017.95	\$953,204.74	\$1,088,429.83
Premiums	—	—	—	4.00
Municipal indebtedness	300,000.00	2,000.00	450,000.00	400,000.00
Transfers and refunds	5,852.78	141,922.99	7,014.29	8,999.00
Agency, trust, and investment	76,976.67	188,368.00	103,056.49	121,589.59
Total receipts	\$1,199,985.10	\$1,481,308.94	\$1,513,275.52	\$1,619,022.42
Balance on hand, including funds	303,910.59	509,262.93	63,356.11	83,018.34
GRAND TOTAL	\$1,503,895.69	\$1,990,571.87	\$1,576,631.63	\$1,702,040.76

Graded According to Population of 1945 — Continued.

PAYMENTS.	Southbridge POPULATION 17,561	Greenfield POPULATION 17,020	Saugus POPULATION 16,662	Dedham POPULATION 16,659
Maintenance	\$670,225.16	\$956,252.40	\$776,676.30	\$959,011.23
<i>Departmental</i>	<i>664,559.33</i>	<i>865,618.52</i>	<i>716,620.53</i>	<i>945,114.89</i>
General government	41,012.04	43,295.81	69,638.29	45,324.18
Protection of persons and property	116,739.37	105,376.11	99,230.32	142,062.02
Health and sanitation	34,461.56	41,803.93	42,818.30	44,525.63
Highways	58,557.06	100,936.30	51,381.75	102,694.85
Charities	112,731.94	181,058.51	118,901.47	188,076.40
Soldiers' benefits	9,337.30	11,186.91	13,592.91	10,313.13
Schools	249,227.08	316,323.66	265,169.15	351,945.09
Libraries	12,193.19	21,289.30	10,946.27	19,069.09
Recreation	4,642.45	13,849.36	6,484.36	13,497.64
Pensions	12,447.82	18,773.00	15,920.14	14,235.75
Unclassified	13,209.52	11,725.63	22,537.57	13,371.11
<i>Public service enterprises</i>	<i>—</i>	<i>88,864.53</i>	<i>43,601.09</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	35,170.18	43,601.09	—
All other	—	53,694.35	—	—
<i>Cemeteries</i>	<i>4,831.40</i>	<i>—</i>	<i>16,114.33</i>	<i>13,634.69</i>
<i>Administration of trust funds</i>	<i>834.43</i>	<i>1,769.35</i>	<i>340.35</i>	<i>261.65</i>
Interest	5,236.72	2,467.69	18,452.73	5,470.87
<i>Loans, general purposes</i>	<i>5,236.72</i>	<i>1,092.69</i>	<i>18,452.73</i>	<i>5,470.87</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,375.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	24,106.91	5,576.98	43,412.17	10,079.84
<i>Departmental</i>	<i>24,106.91</i>	<i>5,576.98</i>	<i>42,306.43</i>	<i>8,255.46</i>
General government	—	591.55	1,673.32	—
Protection of persons and property	653.97	3,136.25	13,402.00	1,582.73
Health and sanitation	7,699.07	—	7,481.98	4,509.55
Highways	8,444.45	454.50	16,749.13	902.20
Charities	—	—	—	—
Schools	6,906.94	1,394.68	2,000.00	—
Libraries	—	—	—	—
Recreation	337.08	—	—	499.55
Unclassified	65.40	—	1,000.00	761.43
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,105.74</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	1,105.74	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,824.38</i>
Municipal indebtedness	331,300.00	16,000.00	524,029.16	404,503.82
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>28,800.00</i>	<i>14,000.00</i>	<i>74,029.16</i>	<i>4,503.82</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>303,000.00</i>	<i>2,000.00</i>	<i>450,000.00</i>	<i>400,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,672.45	138,759.20	1,990.99	5,471.35
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,672.45</i>	<i>138,759.20</i>	<i>1,990.99</i>	<i>5,471.35</i>
Refunds	3,180.33	3,163.79	5,023.30	3,527.65
Agency, trust, and investment	73,409.45	291,501.30	103,254.41	108,066.17
<i>Taxes and licenses for State</i>	<i>12,660.00</i>	<i>23,510.00</i>	<i>13,050.00</i>	<i>20,400.00</i>
<i>Taxes for county</i>	<i>21,884.02</i>	<i>63,004.63</i>	<i>24,518.55</i>	<i>28,163.97</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>36,759.23</i>	<i>202,384.06</i>	<i>61,993.68</i>	<i>57,053.20</i>
<i>All other</i>	<i>2,106.20</i>	<i>2,602.61</i>	<i>3,692.18</i>	<i>2,469.00</i>
RECAPITULATION.				
Maintenance and interest	\$675,461.88	\$958,720.09	\$795,129.03	\$964,482.10
Permanent debt (except from sinking funds)	28,300.00	14,000.00	74,029.16	4,503.82
Sinking fund requirements from revenue	—	—	—	—
Outlays	24,106.91	5,576.98	43,412.17	10,079.84
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	303,000.00	2,000.00	450,000.00	400,000.00
Transfers (except to sinking funds) and refunds	5,852.78	141,922.99	7,014.29	8,999.00
Agency, trust, and investment	73,409.45	291,501.30	103,254.41	108,066.17
Total payments	\$1,110,131.02	\$1,413,721.36	\$1,472,839.06	\$1,496,130.93
Balance on hand, including funds	393,764.67	576,850.51	103,792.57	205,909.83
GRAND TOTAL	\$1,503,895.69	\$1,990,571.87	\$1,576,631.63	\$1,702,040.76

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Norwood POPULATION 16,508	Milford POPULATION 15,801	Natick POPULATION 15,789	Winchester POPULATION 15,300
REVENUE.	\$1,660,541.21	\$862,548.42	\$1,157,854.85	\$1,153,190.33
General	1,085,804.28	743,197.53	826,033.07	986,023.85
<i>Taxes</i>	<i>1,008,253.64</i>	<i>645,215.59</i>	<i>720,870.63</i>	<i>962,389.22</i>
Property, poll, and income	871,513.65	611,030.32	680,661.26	911,656.98
Corporation, bank, etc.	136,740.06	34,185.27	40,209.37	50,732.24
<i>Licenses and permits</i>	<i>14,045.65</i>	<i>20,678.26</i>	<i>2,724.60</i>	<i>1,343.40</i>
<i>Fines and forfeits</i>	<i>271.00</i>	<i>94.08</i>	<i>2,439.69</i>	<i>1,404.84</i>
<i>Grants and gifts</i>	<i>63,234.09</i>	<i>77,209.61</i>	<i>99,998.35</i>	<i>20,886.29</i>
For expenses	63,234.09	77,209.61	99,998.35	20,886.29
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	574,736.93	119,350.89	331,821.78	167,166.48
<i>Special assessments</i>	<i>7,163.51</i>	<i>1,531.74</i>	<i>45.91</i>	<i>7,172.16</i>
To meet expenses	—	—	15.81	—
To meet outlays	7,163.51	1,531.74	30.10	7,172.16
<i>Privileges</i>	<i>19,265.61</i>	<i>16,861.06</i>	<i>21,064.79</i>	<i>31,773.12</i>
<i>Departmental</i>	<i>71,853.40</i>	<i>93,086.61</i>	<i>234,727.35</i>	<i>137,890.77</i>
General government	1,484.02	1,095.51	93.45	2,351.32
Protection of persons and property	2,426.13	158.71	1,896.26	1,847.37
Health and sanitation	2,380.43	1,847.52	32,243.22	5,519.19
Highways	1,760.24	2,136.78	5,336.99	1,236.76
Charities	38,939.53	80,222.44	² 182,326.66	19,138.32
Soldiers' benefits	1,105.00	1,211.00	975.00	2,009.00
Schools	16,063.96	5,871.23	10,305.42	4,529.90
Libraries	—	174.87	1,478.41	827.22
Recreation	311.60	228.55	—	—
Unclassified	6,284.94	140.00	71.94	1,431.69
<i>Public service enterprises</i>	<i>461,218.82</i>	<i>—</i>	<i>66,065.54</i>	<i>70,887.48</i>
Electric light	—	—	—	—
Water	91,034.15	—	66,065.54	70,887.48
All other	—	—	—	—
<i>Cemeteries</i>	<i>10,973.54</i>	<i>1,923.28</i>	<i>—</i>	<i>14,568.54</i>
<i>Interest</i>	<i>4,282.05</i>	<i>5,948.21</i>	<i>9,928.19</i>	<i>5,071.41</i>
On sinking funds	—	—	—	—
On trust and investment funds	59.35	—	4,980.07	974.64
All other	4,222.70	5,948.21	4,948.12	4,096.77
NON-REVENUE.	\$611,551.73	\$378,623.32	\$656,158.00	\$529,328.28
Offsets to outlays	10,836.55	40.00	9,246.79	1,114.04
<i>Departmental</i>	<i>4,941.86</i>	<i>40.00</i>	<i>9,246.79</i>	<i>922.20</i>
<i>Public service enterprises</i>	<i>5,894.69</i>	<i>—</i>	<i>—</i>	<i>191.84</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	344,315.13	276,600.00	525,000.00	250,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>300,000.00</i>	<i>276,600.00</i>	<i>525,000.00</i>	<i>250,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>44,315.13</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	60,139.50	5,850.75	17,664.48	106,151.56
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	60,139.50	5,850.75	17,664.48	106,151.56
Refunds	4,312.04	3,801.32	6,334.46	2,320.72
Agency, trust, and investment	191,948.51	92,331.25	97,912.27	169,741.96
<i>Taxes and licenses for State</i>	<i>20,650.00</i>	<i>13,000.00</i>	<i>16,270.00</i>	<i>25,100.00</i>
<i>Taxes for county</i>	<i>28,498.99</i>	<i>22,438.50</i>	<i>24,393.99</i>	<i>37,679.84</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>139,270.77</i>	<i>54,022.71</i>	<i>54,944.08</i>	<i>104,563.82</i>
All other	3,528.75	2,819.04	2,304.20	2,398.80
RECAPITULATION.				
Revenue and offsets to outlays	\$1,671,377.76	\$862,588.42	\$1,167,101.64	\$1,154,304.37
Premiums	—	—	—	—
Municipal indebtedness	344,315.13	276,600.00	525,000.00	250,000.00
Transfers and refunds	64,451.54	9,652.07	23,998.94	108,472.28
Agency, trust, and investment	191,948.51	92,331.25	97,912.27	169,741.96
Total receipts	\$2,272,092.94	\$1,241,171.74	\$1,814,012.85	\$1,682,518.61
Balance on hand, including funds	395,111.41	116,753.74	296,987.34	332,461.37
GRAND TOTAL	\$2,667,204.35	\$1,356,925.48	\$2,111,000.19	\$2,014,979.98

¹ Includes \$10 from administration of trust funds.² Includes \$100,845.96 from Leonard Morse Hospital.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Norwood POPULATION 16,508	Milford POPULATION 15,801	Natick POPULATION 15,789	Winchester POPULATION 15,300
Maintenance	\$1,266,743.49	\$721,369.43	\$990,343.26	\$896,778.77
<i>Departmental</i>	<i>940,551.15</i>	<i>717,787.41</i>	<i>964,039.45</i>	<i>840,722.63</i>
General government	97,683.06	36,378.39	43,251.83	54,642.44
Protection of persons and property	130,360.84	77,889.09	107,651.50	147,200.84
Health and sanitation	59,258.39	41,100.84	46,439.88	66,790.82
Highways	63,244.09	78,221.63	85,785.67	91,096.25
Charities	116,005.37	192,685.86	1326,754.35	51,287.34
Soldiers' benefits	13,255.85	18,029.46	7,500.03	5,419.60
Schools	360,350.98	236,607.25	286,297.41	315,377.58
Libraries	23,236.84	5,861.53	19,769.70	22,652.57
Recreation	15,836.68	4,359.96	6,676.21	32,750.56
Pensions	21,856.00	12,591.69	21,304.21	34,427.33
Unclassified	39,163.05	14,061.71	12,608.66	19,077.30
<i>Public service enterprises</i>	<i>312,930.09</i>	<i>—</i>	<i>26,206.56</i>	<i>40,821.09</i>
Electric light	277,614.27	—	—	—
Water	35,315.82	—	26,206.56	40,821.09
All other	—	—	—	—
<i>Cemeteries</i>	<i>12,679.63</i>	<i>3,315.80</i>	<i>—</i>	<i>13,995.30</i>
<i>Administration of trust funds</i>	<i>582.62</i>	<i>266.22</i>	<i>97.25</i>	<i>1,239.75</i>
Interest	16,773.71	10,451.29	9,785.58	15,701.77
<i>Loans, general purposes</i>	<i>15,366.21</i>	<i>10,451.29</i>	<i>8,643.08</i>	<i>15,701.77</i>
<i>Loans, public service enterprises</i>	<i>1,407.50</i>	<i>—</i>	<i>1,142.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	92,003.37	5,951.94	21,291.09	44,126.40
<i>Departmental</i>	<i>67,614.40</i>	<i>5,951.94</i>	<i>10,651.43</i>	<i>40,799.34</i>
General government	480.00	1,266.61	—	—
Protection of persons and property	19,545.12	1,357.29	—	—
Health and sanitation	16,845.18	1,530.79	2,163.50	2,484.24
Highways	16,910.94	1,364.74	746.50	6,845.09
Charities	—	—	2,044.36	—
Schools	8,071.22	—	956.09	207.00
Libraries	73.40	—	—	—
Recreation	191.59	1,200.00	2,383.69	—
Unclassified	5,496.95	589.80	—	31,263.01
<i>Public service enterprises</i>	<i>20,958.29</i>	<i>—</i>	<i>10,639.66</i>	<i>1,671.80</i>
Electric light	15,823.91	—	—	—
Water	5,134.38	—	10,639.66	1,671.80
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,430.68</i>	<i>—</i>	<i>—</i>	<i>1,655.26</i>
Municipal indebtedness	554,734.47	393,036.21	626,150.00	327,272.62
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3 138,913.00</i>	<i>46,036.21</i>	<i>51,150.00</i>	<i>77,272.62</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>400,000.00</i>	<i>347,000.00</i>	<i>575,000.00</i>	<i>250,000.00</i>
<i>Warrants or orders, previous years</i>	<i>15,821.47</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	60,139.50	5,850.75	17,664.48	106,151.56
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>60,139.50</i>	<i>5,850.75</i>	<i>17,664.48</i>	<i>106,151.56</i>
Refunds	4,312.04	3,801.32	6,334.46	2,320.72
Agency, trust, and investment	234,812.88	93,318.39	98,808.79	271,614.63
<i>Taxes and licenses for State</i>	<i>20,650.00</i>	<i>13,000.00</i>	<i>16,270.00</i>	<i>25,100.00</i>
<i>Taxes for county</i>	<i>28,498.99</i>	<i>22,489.50</i>	<i>24,393.99</i>	<i>37,679.34</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>182,192.89</i>	<i>55,009.85</i>	<i>55,851.80</i>	<i>206,412.49</i>
<i>All other</i>	<i>3,471.00</i>	<i>2,819.04</i>	<i>2,293.00</i>	<i>2,422.80</i>

RECAPITULATION.

Maintenance and interest	\$1,283,517.20	\$731,820.72	\$1,000,128.84	\$912,480.54
Permanent debt (except from sinking funds)	3 138,913.00	46,036.21	51,150.00	77,272.62
Sinking fund requirements from revenue	—	—	—	—
Outlays	92,003.37	5,951.94	21,291.09	44,126.40
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	415,821.47	347,000.00	575,000.00	250,000.00
Transfers (except to sinking funds) and refunds	64,451.54	9,652.07	23,998.94	108,472.28
Agency, trust, and investment	234,812.88	93,318.39	98,808.79	271,614.63
Total payments	\$2,229,519.46	\$1,233,779.33	\$1,770,377.66	\$1,663,966.47
<i>Balance on hand, including funds</i>	<i>437,684.89</i>	<i>123,146.15</i>	<i>340,622.53</i>	<i>351,013.51</i>
GRAND TOTAL	\$2,667,204.35	\$1,356,925.48	\$2,111,000.19	\$2,014,979.98

¹ Includes \$120,257.31 for Leonard Morse Hospital.² For Leonard Morse Hospital.³ Includes \$2,545.35 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Danvers POPULATION 14,614	Needham POPULATION 14,507	Lexington POPULATION 14,452	Plymouth POPULATION 13,536
REVENUE.	\$1,053,846.06	\$1,099,967.70	\$954,402.23	\$1,150,102.41
General	594,342.65	884,727.30	740,585.36	925,665.17
<i>Taxes</i>	<i>539,036.25</i>	<i>849,809.25</i>	<i>697,179.99</i>	<i>807,816.04</i>
Property, poll, and income	512,863.18	805,663.06	664,624.53	736,019.55
Corporation, bank, etc.	26,173.07	44,146.19	32,855.46	71,796.49
<i>Licenses and permits</i>	<i>8,904.25</i>	<i>1,364.00</i>	<i>3,669.00</i>	<i>16,528.00</i>
<i>Fines and forfeits</i>	<i>158.00</i>	<i>395.00</i>	<i>271.15</i>	<i>901.83</i>
<i>Grants and gifts</i>	<i>46,244.15</i>	<i>33,094.62</i>	<i>39,265.22</i>	<i>100,419.30</i>
For expenses	46,244.15	32,794.62	39,265.22	100,419.30
For outlays	—	300.00	—	—
All other	—	66.43	—	—
Commercial	459,503.41	215,240.40	213,816.87	224,437.24
<i>Special assessments</i>	<i>100.75</i>	<i>20,645.00</i>	<i>7,745.37</i>	<i>308.25</i>
To meet expenses	100.75	11,977.51	7,636.12	233.25
To meet outlays	—	8,667.49	109.45	75.00
<i>Privileges</i>	<i>17,256.42</i>	<i>28,303.55</i>	<i>23,920.75</i>	<i>18,538.88</i>
<i>Departmental</i>	<i>82,808.20</i>	<i>97,592.27</i>	<i>86,400.79</i>	<i>139,967.85</i>
General government	129.05	557.29	2,064.46	1,821.03
Protection of persons and property	896.29	761.99	622.17	1,442.38
Health and sanitation	1,270.69	2,661.95	4,090.45	5,045.79
Highways	1,998.66	2,383.46	17,635.22	7,850.86
Charities	165,859.55	85,953.94	46,211.95	110,744.32
Soldiers' benefits	2,267.00	598.00	452.00	1,010.00
Schools	7,104.80	2,968.65	12,922.67	11,371.72
Libraries	567.80	648.09	1,802.99	—
Recreation	—	1,057.90	39.40	681.75
Unclassified	2,714.36	1.00	559.48	—
<i>Public service enterprises</i>	<i>346,761.78</i>	<i>59,304.01</i>	<i>82,394.70</i>	<i>54,028.18</i>
Electric light	261,896.06	—	—	—
Water	84,865.72	59,304.01	82,394.70	51,064.90
All other	—	—	—	2,963.28
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>5,570.96</i>	<i>7,821.43</i>
Interest	12,576.26	9,395.57	7,754.10	5,972.65
On sinking funds	—	—	—	—
On trust and investment funds	9,953.41	2,319.34	1,853.13	350.63
All other	2,622.85	7,076.23	5,930.97	3,622.02
NON-REVENUE.	\$169,712.51	\$376,947.09	\$132,262.57	\$265,055.74
Offsets to outlays	1,721.22	6,467.41	10,586.87	1,360.00
<i>Departmental</i>	<i>1,072.26</i>	<i>6,266.43</i>	<i>10,586.87</i>	<i>1,360.00</i>
<i>Public service enterprises</i>	<i>648.96</i>	<i>200.98</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,100.00	200,000.00	2,000.00	100,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,100.00</i>	<i>200,000.00</i>	<i>2,000.00</i>	<i>100,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	11,961.10	26,702.26	5,834.42	21,259.93
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	11,961.10	26,702.26	5,834.42	21,259.93
Refunds	514.93	3,387.69	6,765.94	2,031.51
Agency, trust, and investment	153,415.26	140,389.73	107,075.34	140,404.30
<i>Taxes and licenses for State</i>	<i>11,050.00</i>	<i>19,250.00</i>	<i>18,150.00</i>	<i>18,300.00</i>
<i>Taxes for county</i>	<i>20,760.92</i>	<i>26,666.86</i>	<i>27,246.21</i>	<i>55,754.70</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>119,591.72</i>	<i>91,852.07</i>	<i>57,878.61</i>	<i>84,094.26</i>
All other	2,012.62	2,720.80	3,800.52	2,255.40
RECAPITULATION.				
Revenue and offsets to outlays	\$1,055,567.28	\$1,106,435.11	\$964,989.10	\$1,151,462.41
Premiums	—	—	—	—
Municipal indebtedness	2,100.00	200,000.00	2,000.00	100,000.00
Transfers and refunds	12,476.03	30,089.95	12,600.36	23,291.44
Agency, trust, and investment	153,415.26	140,389.73	107,075.34	140,404.30
Total receipts	\$1,223,558.57	\$1,476,914.79	\$1,086,664.80	\$1,415,158.15
Balance on hand, including funds	287,879.34	177,536.82	348,673.51	219,838.04
GRAND TOTAL	\$1,511,437.91	\$1,654,451.61	\$1,435,338.31	\$1,634,991.19

¹ Includes \$24,649.07 from Hunt Memorial Hospital.² Includes \$48,529.96 from Glover Memorial Hospital.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Danvers POPULATION 14,614	Needham POPULATION 14,507	Lexington POPULATION 14,452	Plymouth POPULATION 13,536
Maintenance	\$828,193.95	\$845,587.33	\$713,506.32	\$961,823.66
<i>Departmental</i>	<i>576,727.20</i>	<i>810,689.20</i>	<i>675,005.56</i>	<i>909,114.56</i>
General government	24,587.66	56,523.11	58,124.08	46,474.68
Protection of persons and property	75,068.87	118,354.42	97,663.12	116,348.40
Health and sanitation	31,979.24	51,413.14	40,292.05	60,867.54
Highways	66,216.90	58,246.07	79,595.24	79,521.79
Charities	¹ 134,480.85	² 146,690.27	108,423.37	282,096.10
Soldiers' benefits	9,354.09	18,639.01	3,908.80	7,032.70
Schools	196,565.48	284,972.61	227,179.71	255,770.83
Libraries	10,120.21	14,123.42	17,835.14	13,801.08
Recreation	5,189.80	18,587.19	12,316.40	12,561.88
Pensions	13,325.95	22,931.00	15,235.60	24,931.49
Unclassified	9,838.15	20,208.96	14,432.05	9,708.07
<i>Public service enterprises</i>	<i>250,813.65</i>	<i>34,674.45</i>	<i>29,474.84</i>	<i>32,587.50</i>
Electric light	195,260.88	—	—	—
Water	55,552.77	34,674.45	29,474.84	32,353.27
All other	—	—	—	234.23
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>8,468.72</i>	<i>19,727.35</i>
<i>Administration of trust funds</i>	<i>653.10</i>	<i>223.68</i>	<i>557.20</i>	<i>394.25</i>
Interest	10,884.68	15,881.73	17,888.72	3,515.89
<i>Loans, general purposes</i>	<i>7,417.18</i>	<i>15,801.73</i>	<i>8,241.39</i>	<i>3,515.89</i>
<i>Loans, public service enterprises</i>	<i>3,467.50</i>	<i>80.00</i>	<i>9,647.33</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	55,577.76	24,863.21	7,366.27	34,744.87
<i>Departmental</i>	<i>48,486.80</i>	<i>24,465.90</i>	<i>5,727.09</i>	<i>28,009.26</i>
General government	7,500.00	1,053.84	1,667.86	—
Protection of persons and property	1,315.00	3,235.97	1,974.30	11,971.22
Health and sanitation	36,163.80	13,140.20	1,201.16	973.60
Highways	700.00	1,131.33	—	11,819.09
Charities	³ 133.00	⁴ 1,535.00	—	—
Schools	2,375.00	1,279.64	883.77	1,616.00
Libraries	—	215.76	—	—
Recreation	—	2,874.16	—	1,629.35
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>7,090.96</i>	<i>397.31</i>	<i>1,639.18</i>	<i>6,735.61</i>
Electric light	5,841.34	—	—	—
Water	1,249.62	397.31	1,639.18	6,735.61
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal Indebtedness	53,600.00	274,873.11	182,371.21	130,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>52,000.00</i>	<i>74,873.11</i>	<i>⁵82,371.21</i>	<i>30,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,600.00</i>	<i>200,000.00</i>	<i>100,000.00</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	11,961.10	26,702.26	5,834.42	21,259.93
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>11,961.10</i>	<i>26,702.26</i>	<i>5,834.42</i>	<i>21,259.93</i>
Refunds	514.93	3,387.69	6,765.94	2,031.51
Agency, trust, and investment	149,484.32	159,137.17	115,734.46	153,143.34
<i>Taxes and licenses for State</i>	<i>11,050.00</i>	<i>19,250.00</i>	<i>18,150.00</i>	<i>18,300.00</i>
<i>Taxes for county</i>	<i>20,760.92</i>	<i>26,566.86</i>	<i>27,246.21</i>	<i>35,754.70</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>115,660.78</i>	<i>110,733.91</i>	<i>66,536.53</i>	<i>96,848.24</i>
<i>All other</i>	<i>2,012.62</i>	<i>2,586.40</i>	<i>3,801.72</i>	<i>2,240.40</i>

RECAPITULATION.

Maintenance and interest	\$839,078.63	\$861,469.06	\$731,395.04	\$965,339.55
Permanent debt (except from sinking funds)	52,000.00	74,873.11	⁵ 82,371.21	30,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	55,577.76	24,863.21	7,366.27	34,744.87
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,600.00	200,000.00	100,000.00	100,000.00
Transfers (except to sinking funds) and refunds	12,476.03	30,089.95	12,600.36	23,291.44
Agency, trust, and investment	149,484.32	159,137.17	115,734.46	153,143.34
Total payments	\$1,110,216.74	\$1,350,432.50	\$1,049,467.34	\$1,307,019.20
<i>Balance on hand, including funds</i>	<i>401,221.17</i>	<i>304,019.11</i>	<i>385,870.97</i>	<i>327,971.99</i>
GRAND TOTAL	\$1,511,437.91	\$1,654,451.61	\$1,435,338.31	\$1,634,991.19

¹ Includes \$30,859.73 for Hunt Memorial Hospital.² Includes \$56,473.85 for Glover Memorial Hospital.³ For Hunt Memorial Hospital.⁴ For Glover Memorial Hospital.⁵ Includes \$10,000 paid from water assessment fund and \$6,326.92 from balances of Federal grants for outlays.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Webster POPULATION 13,534	Clinton POPULATION 12,736	Adams POPULATION 12,724	Marblehead POPULATION 12,524
REVENUE.	\$712,063.87	\$800,182.19	\$653,151.00	\$1,211,056.60
General	566,302.83	634,116.03	494,969.08	785,341.59
<i>Taxes</i>	<i>489,646.71</i>	<i>531,235.62</i>	<i>426,746.30</i>	<i>722,096.84</i>
Property, poll, and income	439,728.46	486,430.57	326,950.28	691,797.29
Corporation, bank, etc.	49,918.25	44,805.05	99,796.02	30,299.55
<i>Licenses and permits</i>	<i>17,226.82</i>	<i>12,200.50</i>	<i>16,141.48</i>	<i>5,250.86</i>
<i>Fines and forfeits</i>	<i>304.60</i>	<i>65.73</i>	<i>60.00</i>	<i>52.00</i>
<i>Grants and gifts</i>	<i>59,124.80</i>	<i>90,614.18</i>	<i>51,858.70</i>	<i>57,942.39</i>
For expenses	59,124.80	90,614.18	51,858.70	57,942.39
For outlays	—	—	—	—
All other	—	—	172.60	—
Commercial	145,761.04	166,066.16	158,181.92	425,715.01
<i>Special assessments</i>	<i>664.28</i>	<i>.85</i>	<i>767.41</i>	<i>19,766.89</i>
To meet expenses	—	.85	—	19,766.89
To meet outlays	664.28	—	767.41	—
<i>Privileges</i>	<i>13,992.45</i>	<i>11,789.00</i>	<i>13,448.07</i>	<i>25,197.85</i>
<i>Departmental</i>	<i>74,453.73</i>	<i>103,102.56</i>	<i>124,449.95</i>	<i>182,220.25</i>
General government	726.50	732.46	2,211.43	835.74
Protection of persons and property	3,263.17	200.41	405.31	2,629.15
Health and sanitation	1,523.72	2,022.12	1,605.17	2,972.53
Highways	2,781.45	2,105.00	1,074.67	2,501.32
Charities	53,777.68	88,080.38	² 106,043.30	³ 70,297.58
Soldiers' benefits	482.00	1,120.00	310.75	960.00
Schools	11,201.05	5,333.35	12,110.02	1,137.40
Libraries	417.16	143.75	489.30	725.54
Recreation	—	20.00	—	65.15
Unclassified	281.00	2,345.09	200.00	¹ 95.84
<i>Public service enterprises</i>	<i>48,751.07</i>	<i>38,272.76</i>	—	<i>284,270.16</i>
Electric light	—	—	—	198,997.51
Water	48,751.07	38,272.76	—	85,272.64
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,669.78</i>	<i>8,555.56</i>	<i>4,688.88</i>	<i>5,609.25</i>
<i>Interest</i>	<i>5,229.73</i>	<i>4,345.43</i>	<i>14,827.61</i>	<i>8,650.62</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,044.70	451.78	12,659.63	4,105.51
All other	4,185.03	3,893.65	2,167.98	4,545.11
NON-REVENUE.	\$256,743.61	\$316,213.67	\$243,174.04	\$276,956.12
Offsets to outlays	70.31	2,305.00	7.20	3,788.34
<i>Departmental</i>	<i>70.31</i>	<i>2,305.00</i>	<i>7.20</i>	<i>3,788.34</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal Indebtedness	101,000.00	242,000.00	151,000.00	100,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>101,000.00</i>	<i>242,000.00</i>	<i>151,000.00</i>	<i>100,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	77,723.26	5,699.50	13,148.83	4,855.45
<i>From sinking funds</i>	—	—	—	—
All other	77,723.26	5,699.50	13,148.83	4,855.45
Refunds	1,163.44	3,651.66	1,341.72	4,138.64
Agency, trust, and investment	76,786.60	62,557.51	77,676.29	164,173.69
<i>Taxes and licenses for State</i>	<i>9,550.00</i>	<i>9,770.00</i>	<i>9,000.00</i>	<i>16,650.00</i>
<i>Taxes for county</i>	<i>16,521.13</i>	<i>16,867.13</i>	<i>15,071.69</i>	<i>31,282.29</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>49,179.29</i>	<i>34,253.02</i>	<i>51,965.40</i>	<i>114,452.00</i>
All other	1,636.18	1,667.36	1,639.20	1,789.40
RECAPITULATION.				
Revenue and offsets to outlays	\$712,134.18	\$802,487.19	\$653,158.20	\$1,214,844.94
Premiums	—	—	—	—
Municipal indebtedness	101,000.00	242,000.00	151,000.00	100,000.00
Transfers and refunds	78,886.70	9,351.16	14,490.55	8,994.09
Agency, trust, and investment	76,786.60	62,557.51	77,676.29	164,173.69
Total receipts	\$968,807.48	\$1,116,395.86	\$896,325.04	\$1,488,012.72
Balance on hand, including funds	221,138.19	175,059.03	201,443.06	253,147.37
GRAND TOTAL	\$1,189,945.67	\$1,291,454.89	\$1,097,768.10	\$1,741,160.09

¹ Includes \$95.84 from administration of trust funds.² Includes \$56,573.26 from Plunkett Memorial Hospital.³ Includes \$18,256.54 from Mary A. Alley Hospital.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Webster POPULATION 13,534	Clinton POPULATION 12,736	Adams POPULATION 12,724	Marblehead POPULATION 12,524
Maintenance	\$557,666.39	\$651,779.74	\$529,081.83	\$978,335.88
<i>Departmental</i>	<i>530,118.19</i>	<i>607,652.22</i>	<i>512,947.54</i>	<i>764,097.35</i>
General government	41,236.88	34,932.70	24,843.25	51,123.10
Protection of persons and property	55,540.93	62,725.03	32,539.36	123,124.13
Health and sanitation	31,797.34	23,243.04	21,898.51	58,474.59
Highways	44,730.72	59,029.55	38,692.22	76,972.57
Charities	152,235.49	225,621.01	¹ 199,427.73	² 176,093.24
Soldiers' benefits	7,589.63	10,929.12	3,590.41	9,062.13
Schools	160,539.34	150,850.43	160,477.19	209,621.76
Libraries	10,859.76	13,771.19	11,706.37	10,488.45
Recreation	2,988.72	4,571.15	1,177.77	14,402.22
Pensions	9,457.00	11,780.80	6,063.00	21,800.00
Unclassified	13,112.38	10,198.20	12,531.73	12,935.16
<i>Public service enterprises</i>	<i>22,819.01</i>	<i>32,196.71</i>	<i>—</i>	<i>198,882.17</i>
Electric light	—	—	—	143,155.27
Water	22,819.01	32,196.71	—	55,726.90
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,829.81</i>	<i>11,538.06</i>	<i>15,101.44</i>	<i>14,370.84</i>
Administration of trust funds	899.38	392.75	1,032.85	985.52
Interest	3,259.33	4,033.98	4,645.87	15,621.53
<i>Loans, general purposes</i>	<i>2,859.33</i>	<i>4,033.98</i>	<i>4,645.87</i>	<i>14,321.53</i>
Loans, public service enterprises	400.00	—	—	1,300.00
Loans, cemeteries	—	—	—	—
Outlays	6,159.80	12,128.50	15,232.82	29,824.57
<i>Departmental</i>	<i>3,397.45</i>	<i>12,128.50</i>	<i>14,982.82</i>	<i>27,266.60</i>
General government	210.00	1,385.00	—	—
Protection of persons and property	160.00	1,000.00	—	—
Health and sanitation	423.89	763.99	349.41	11,717.56
Highways	2,283.26	7,398.70	11,725.59	11,949.04
Charities	—	137.56	³ 1,615.81	—
Schools	320.30	—	401.68	3,600.00
Libraries	—	—	499.91	—
Recreation	—	1,443.25	390.42	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,232.55</i>	<i>—</i>	<i>—</i>	<i>2,557.97</i>
Electric light	—	—	—	2,273.16
Water	2,232.55	—	—	284.81
All other	—	—	—	—
<i>Cemeteries</i>	<i>529.80</i>	<i>—</i>	<i>250.00</i>	<i>—</i>
Municipal indebtedness	224,955.81	393,827.63	249,500.00	163,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
From revenue and other sources	18,955.81	26,827.63	23,500.00	63,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	206,000.00	367,000.00	226,000.00	100,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	77,723.26	5,699.50	13,148.83	4,855.45
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	77,723.26	5,699.50	13,148.83	4,855.45
Refunds	1,163.44	3,651.66	1,341.72	4,138.64
Agency, trust, and investment	147,699.36	61,186.37	83,088.33	162,494.37
<i>Taxes and licenses for State</i>	<i>9,550.00</i>	<i>9,770.00</i>	<i>9,000.00</i>	<i>16,650.00</i>
Taxes for county	16,521.13	16,867.13	15,071.69	31,282.29
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	120,071.65	32,895.08	57,377.44	112,773.28
All other	1,556.58	1,654.16	1,639.20	1,788.80
RECAPITULATION.				
Maintenance and interest	\$560,925.72	\$655,813.72	\$533,727.70	\$993,957.41
Permanent debt (except from sinking funds)	18,955.81	26,827.63	23,500.00	63,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,159.80	12,128.50	15,232.82	29,824.57
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	206,000.00	367,000.00	226,000.00	100,000.00
Transfers (except to sinking funds) and refunds	78,886.70	9,351.16	14,490.55	8,994.09
Agency, trust, and investment	147,699.36	61,186.37	83,088.33	162,494.37
Total payments	\$1,018,627.39	\$1,132,307.38	\$896,039.40	\$1,358,270.44
<i>Balance on hand, including funds</i>	<i>171,318.28</i>	<i>159,147.51</i>	<i>201,728.70</i>	<i>382,889.65</i>
GRAND TOTAL	\$1,189,945.67	\$1,291,454.89	\$1,097,768.10	\$1,741,160.09

¹ Includes \$75,462.22 for Plunkett Memorial Hospital.² Includes \$32,141.48 for Mary A. Alley Hospital.³ For Plunkett Memorial Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Reading POPULATION 12,327	Fairhaven POPULATION 12,072	Stoneham POPULATION 12,032	Andover POPULATION 11,920
REVENUE.	\$1,426,500.09	\$597,806.61	\$792,212.97	\$777,297.50
General	765,259.05	503,354.79	637,105.43	641,006.51
<i>Taxes</i>	<i>699,637.09</i>	<i>426,298.55</i>	<i>588,418.06</i>	<i>597,839.81</i>
Property, poll, and income	662,939.78	398,866.20	504,253.49	505,087.20
Corporation, bank, etc.	36,697.31	27,432.35	24,164.57	92,752.61
<i>Licenses and permits</i>	<i>717.50</i>	<i>3,858.62</i>	<i>845.50</i>	<i>4,331.50</i>
<i>Fines and forfeits</i>	<i>1,724.50</i>	<i>220.00</i>	<i>4,119.50</i>	<i>661.74</i>
<i>Grants and gifts</i>	<i>63,179.96</i>	<i>72,977.62</i>	<i>43,491.73</i>	<i>38,173.46</i>
For expenses	63,179.96	72,977.62	43,491.73	38,173.46
For outlays	—	—	—	—
All other	—	—	230.64	—
Commercial	661,241.04	94,451.82	155,107.54	136,290.99
<i>Special assessments</i>	<i>5,574.81</i>	<i>80.05</i>	<i>5,607.42</i>	<i>1,756.15</i>
To meet expenses	790.03	—	860.70	1,533.10
To meet outlays	4,784.78	80.05	4,746.72	223.05
<i>Privileges</i>	<i>17,291.47</i>	<i>14,128.29</i>	<i>15,888.40</i>	<i>21,114.11</i>
<i>Departmental</i>	<i>128,492.82</i>	<i>69,635.92</i>	<i>263,936.14</i>	<i>42,801.89</i>
General government	1,357.83	536.07	1,410.50	528.20
Protection of persons and property	2,196.81	740.30	261.48	121.12
Health and sanitation	13,089.10	2,281.15	4,120.04	4,066.44
Highways	15,344.70	2,002.50	6,520.21	740.02
Charities	66,685.97	57,645.00	47,270.75	34,661.22
Soldiers' benefits	1,634.00	1,081.00	1,561.25	290.00
Schools	24,242.74	5,211.75	1,578.83	708.73
Libraries	712.59	—	288.31	808.67
Recreation	73.65	—	—	—
Unclassified	13,155.43	138.15	2924.77	877.49
<i>Public service enterprises</i>	<i>496,706.03</i>	<i>3,097.02</i>	<i>57,280.44</i>	<i>55,871.95</i>
Electric light	441,057.92	—	—	—
Water	55,648.11	1,603.30	57,272.74	55,831.00
All other	—	1,493.72	7.70	40.95
<i>Cemeteries</i>	<i>6,347.48</i>	<i>—</i>	<i>8,601.85</i>	<i>4,624.24</i>
<i>Interest</i>	<i>6,828.43</i>	<i>7,510.54</i>	<i>4,193.29</i>	<i>10,122.65</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,192.81	5,116.56	672.25	6,721.69
All other	5,635.62	2,393.98	3,521.04	3,400.96
NON-REVENUE.	\$167,695.57	\$196,306.35	\$233,888.40	\$254,269.54
Offsets to outlays	4,225.62	18,163.55	3,696.62	407.88
<i>Departmental</i>	<i>3,766.13</i>	<i>18,163.55</i>	<i>3,696.62</i>	<i>—</i>
<i>Public service enterprises</i>	<i>77.45</i>	<i>—</i>	<i>—</i>	<i>407.88</i>
<i>Cemeteries</i>	<i>382.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,500.00	101,400.00	118,077.60	75,500.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>18,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,500.00</i>	<i>101,400.00</i>	<i>100,000.00</i>	<i>75,500.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>77.60</i>	<i>—</i>
Transfers	6,331.63	5,456.86	1,428.42	57,130.98
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,331.63</i>	<i>5,456.86</i>	<i>1,428.42</i>	<i>57,130.98</i>
Refunds	53,563.26	4,068.38	2,742.55	408.84
Agency, trust, and investment	152,075.06	67,217.56	107,943.21	120,821.84
<i>Taxes and licenses for State</i>	<i>13,750.00</i>	<i>9,500.00</i>	<i>12,870.00</i>	<i>14,100.00</i>
<i>Taxes for county</i>	<i>20,641.07</i>	<i>18,815.72</i>	<i>18,389.32</i>	<i>26,491.30</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>114,591.29</i>	<i>37,030.04</i>	<i>75,775.03</i>	<i>77,779.85</i>
<i>All other</i>	<i>3,092.70</i>	<i>1,871.80</i>	<i>1,508.86</i>	<i>2,450.69</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$1,430,725.71	\$615,970.16	\$795,909.59	\$777,705.38
Premiums	—	—	77.60	—
Municipal indebtedness	1,500.00	101,400.00	118,000.00	75,500.00
Transfers and refunds	9,894.89	9,525.24	4,170.97	57,539.82
Agency, trust, and investment	152,075.06	67,217.56	107,943.21	120,821.84
Total receipts	\$1,594,195.66	\$794,112.96	\$1,026,101.37	\$1,031,567.04
<i>Balance on hand, including funds</i>	<i>308,149.98</i>	<i>75,651.50</i>	<i>89,119.27</i>	<i>216,959.39</i>
GRAND TOTAL	\$1,902,345.64	\$869,764.46	\$1,115,220.64	\$1,248,526.43

¹ Includes \$120 from administration of trust funds.² Includes \$10 from administration of trust funds.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Reading POPULATION 12,327	Fairhaven POPULATION 12,072	Stoneham POPULATION 12,032	Andover POPULATION 11,920
Maintenance	\$1,141,432.33	\$498,588.05	\$627,071.78	\$603,686.44
<i>Departmental</i>	<i>757,530.28</i>	<i>497,133.96</i>	<i>589,726.28</i>	<i>559,271.04</i>
General government	32,473.66	34,552.58	36,754.30	28,477.81
Protection of persons and property	95,806.48	57,239.68	83,892.65	76,331.78
Health and sanitation	38,434.22	35,052.46	40,520.03	29,481.99
Highways	77,511.43	34,033.71	77,089.95	82,480.55
Charities	162,996.61	144,322.97	121,392.27	96,139.34
Soldiers' benefits	11,670.59	4,787.21	5,672.62	2,406.08
Schools	279,382.34	165,992.46	181,315.43	197,580.77
Libraries	9,424.13	—	10,339.01	17,962.02
Recreation	8,772.46	3,307.02	9,663.01	7,615.70
Pensions	19,507.90	7,976.57	10,099.00	13,992.00
Unclassified	21,600.46	9,874.30	12,988.01	6,806.00
<i>Public service enterprises</i>	<i>370,117.22</i>	<i>933.87</i>	<i>26,606.23</i>	<i>35,088.81</i>
Electric light	335,077.20	—	—	—
Water	35,040.02	534.34	26,521.23	34,964.72
All other	—	399.53	85.00	124.09
<i>Cemeteries</i>	<i>13,184.88</i>	<i>—</i>	<i>10,216.47</i>	<i>8,541.86</i>
<i>Administration of trust funds</i>	<i>549.95</i>	<i>515.22</i>	<i>522.80</i>	<i>782.24</i>
Interest	8,696.92	5,602.76	13,141.59	7,754.85
<i>Loans, general purposes</i>	<i>6,176.92</i>	<i>4,327.76</i>	<i>5,670.61</i>	<i>7,754.85</i>
<i>Loans, public service enterprises</i>	<i>2,520.00</i>	<i>1,275.00</i>	<i>7,470.98</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	22,706.18	10,060.07	27,227.47	9,412.87
<i>Departmental</i>	<i>14,774.59</i>	<i>7,870.25</i>	<i>22,359.71</i>	<i>2,966.95</i>
General government	447.00	—	1,064.42	—
Protection of persons and property	1,236.91	4,520.09	—	—
Health and sanitation	7,207.27	3,000.00	16,005.45	—
Highways	3,032.27	312.33	4,606.91	2,842.48
Charities	—	—	—	—
Schools	2,851.14	37.83	1,162.93	124.47
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>7,549.59</i>	<i>2,189.82</i>	<i>4,387.76</i>	<i>6,445.92</i>
Electric light	7,072.70	—	—	—
Water	476.89	2,189.82	4,387.76	6,445.92
All other	—	—	—	—
<i>Cemeteries</i>	<i>332.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	313,397.96	201,991.09	163,202.17	112,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>184,897.96</i>	<i>50,591.09</i>	<i>63,202.17</i>	<i>37,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>228,500.00</i>	<i>151,400.00</i>	<i>100,000.00</i>	<i>75,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	6,331.63	5,456.86	1,428.42	57,130.98
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,331.63</i>	<i>5,456.86</i>	<i>1,428.42</i>	<i>57,130.98</i>
Refunds	3,563.26	4,068.38	2,742.55	408.84
Agency, trust, and investment	145,804.29	65,078.79	107,223.58	171,291.53
<i>Taxes and licenses for State</i>	<i>13,750.00</i>	<i>9,500.00</i>	<i>12,270.00</i>	<i>14,100.00</i>
<i>Taxes for county</i>	<i>20,641.07</i>	<i>18,815.72</i>	<i>18,389.32</i>	<i>26,491.80</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>108,333.62</i>	<i>34,891.27</i>	<i>75,050.60</i>	<i>128,251.94</i>
<i>All other</i>	<i>3,079.60</i>	<i>1,871.80</i>	<i>1,613.66</i>	<i>2,448.29</i>
RECAPITULATION.				
Maintenance and interest	\$1,150,129.25	\$504,190.81	\$640,213.37	\$611,441.29
Permanent debt (except from sinking funds)	184,897.96	50,591.09	63,202.17	37,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	22,706.18	10,060.07	27,227.47	9,412.87
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	228,500.00	151,400.00	100,000.00	75,500.00
Transfers (except to sinking funds) and refunds	9,894.89	9,525.24	4,170.97	57,539.82
Agency, trust, and investment	145,804.29	65,078.79	107,223.58	171,291.53
Total payments	\$1,641,932.57	\$790,846.00	\$942,037.56	\$962,185.51
Balance on hand, including funds	260,413.07	78,918.46	173,183.08	286,340.92
GRAND TOTAL	\$1,902,345.64	\$869,764.46	\$1,115,220.64	\$1,248,526.43

¹ Includes \$2,000 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Swampscott POPULATION 11,835	Athol POPULATION 11,804	North Attleborough POPULATION 11,552	Amesbury POPULATION 10,824
REVENUE.	\$897,127.31	\$704,985.51	\$711,247.08	\$697,939.15
General	762,317.89	551,866.07	386,231.84	494,371.15
Taxes	721,624.35	488,889.24	322,538.99	408,250.76
Property, poll, and income	687,616.59	398,085.36	290,001.34	375,450.09
Corporation, bank, etc.	34,007.76	90,803.88	32,537.65	32,800.67
Licenses and permits	4,871.00	10,399.50	10,220.50	7,998.00
Fines and forfeits	30.50	1,953.40	1,252.50	829.20
Grants and gifts	35,792.04	50,623.93	51,652.64	77,293.19
For expenses	35,792.04	50,623.93	51,652.64	77,293.19
For outlays	—	—	—	—
All other	—	—	567.21	—
Commercial	134,809.42	153,119.44	325,015.24	203,568.00
Special assessments	3,496.98	—	450.33	54.83
To meet expenses	1,997.50	—	—	54.83
To meet outlays	1,499.48	—	450.33	—
Privileges	24,113.73	16,655.41	17,744.30	12,612.53
Departmental	38,714.60	77,501.45	173,294.74	138,766.70
General government	266.45	1,229.84	3.00	600.60
Protection of persons and property	422.41	324.94	515.80	3,386.03
Health and sanitation	222.14	11,443.57	9,722.40	2,263.09
Highways	13.00	4,063.91	1,461.75	1,313.00
Charities	33,281.20	50,038.94	50,308.51	110,587.07
Soldiers' benefits	1,110.00	733.06	522.50	1,826.00
Schools	1,572.37	7,190.34	10,334.12	18,327.33
Libraries	872.88	503.12	263.91	411.58
Recreation	920.15	590.00	—	—
Unclassified	34.00	1,383.73	162.75	42.00
Public service enterprises	60,030.24	51,812.54	228,571.39	46,932.56
Electric light	—	—	187,462.99	—
Water	60,030.24	51,812.54	41,108.40	46,932.56
All other	—	—	—	—
Cemeteries	4,289.50	5,139.42	—	1,483.26
Interest	4,164.37	2,010.62	4,954.48	3,728.12
On sinking funds	—	—	—	—
On trust and investment funds	625.16	598.80	2,476.16	1,883.44
All other	3,539.21	1,411.82	2,478.32	1,844.68
NON-REVENUE.	\$331,697.87	\$196,640.23	\$91,042.39	\$249,637.37
Offsets to outlays	—	—	2,332.71	6,178.91
Departmental	—	—	2,332.71	6,178.91
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	200,000.00	104,200.00	—	100,750.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	200,000.00	104,200.00	—	100,750.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	14,024.76	11,268.66	8,198.17	35,128.02
From sinking funds	—	—	—	—
All other	14,024.76	11,268.66	8,198.17	35,128.02
Refunds	5,401.37	1,589.64	1,257.22	3,162.15
Agency, trust, and investment	112,271.74	79,581.93	79,254.29	104,418.29
Taxes and licenses for State	18,200.00	10,410.00	8,960.00	8,000.00
Taxes for county	34,194.45	17,991.60	17,726.38	15,030.53
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	58,512.89	48,720.13	50,592.31	79,788.16
All other	1,364.40	2,460.20	1,975.60	1,599.60
RECAPITULATION.				
Revenue and offsets to outlays	\$897,127.31	\$704,985.51	\$713,579.79	\$704,118.06
Premiums	—	—	—	—
Municipal indebtedness	200,000.00	104,200.00	—	100,750.00
Transfers and refunds	19,426.13	12,858.30	9,455.39	38,290.17
Agency, trust, and investment	112,271.74	79,581.93	79,254.29	104,418.29
Total receipts	\$1,228,825.18	\$901,625.74	\$802,289.47	\$947,576.52
Balance on hand, including funds	198,176.50	170,196.95	310,538.56	223,958.27
GRAND TOTAL	\$1,427,001.68	\$1,071,822.69	\$1,112,828.03	\$1,171,534.79

¹ Includes \$4.70 from administration of trust funds.² Includes \$39,506.15 from Amesbury Hospital.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Swampscott POPULATION 11,835	Athol POPULATION 11,804	North Attleborough POPULATION 11,552	Amesbury POPULATION 10,824
Maintenance	\$765,285.67	\$573,550.45	\$620,303.24	\$595,707.07
<i>Departmental</i>	<i>727,063.37</i>	<i>526,465.67</i>	<i>461,181.07</i>	<i>562,270.44</i>
General government	47,117.58	24,789.14	23,867.82	26,663.88
Protection of persons and property	114,304.94	66,932.07	60,603.93	62,856.73
Health and sanitation	57,056.70	23,530.20	29,636.97	22,661.69
Highways	111,056.66	58,550.55	53,433.85	56,465.89
Charities	91,102.64	127,862.09	123,985.69	² 234,356.45
Soldiers' benefits	5,729.84	7,800.14	6,300.35	4,075.89
Schools	228,064.82	181,964.82	134,024.69	132,232.77
Libraries	14,815.52	7,586.64	9,247.30	8,401.43
Recreation	25,984.97	5,031.09	3,854.73	2,169.87
Pensions	19,744.10	11,343.81	10,687.40	9,845.00
Unclassified	12,085.60	11,075.12	5,538.34	2,537.84
<i>Public service enterprises</i>	<i>28,822.98</i>	<i>37,259.57</i>	<i>158,916.58</i>	<i>29,262.95</i>
Electric light	—	—	133,902.30	—
Water	28,822.98	37,259.57	25,014.28	29,262.95
All other	—	—	—	—
<i>Cemeteries</i>	<i>8,546.91</i>	<i>9,554.99</i>	—	<i>3,477.64</i>
<i>Administration of trust funds</i>	<i>852.41</i>	<i>270.22</i>	<i>205.59</i>	<i>696.04</i>
Interest	24,682.10	4,872.74	—	1,517.80
<i>Loans, general purposes</i>	<i>14,542.13</i>	<i>4,610.24</i>	—	<i>417.80</i>
<i>Loans, public service enterprises</i>	<i>10,139.97</i>	<i>262.50</i>	—	<i>1,100.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	8,557.90	4,127.07	15,375.23	6,831.54
<i>Departmental</i>	<i>5,276.07</i>	<i>3,625.58</i>	<i>8,997.59</i>	<i>4,849.95</i>
General government	—	—	—	—
Protection of persons and property	1,417.07	539.28	2,000.00	—
Health and sanitation	714.78	956.00	3,713.76	655.27
Highways	2,219.49	249.59	1,423.60	620.00
Charities	—	—	—	—
Schools	99.49	1,880.71	1,860.23	1,936.18
Libraries	—	—	—	—
Recreation	551.72	—	—	800.00
Unclassified	273.52	—	—	838.50
<i>Public service enterprises</i>	<i>3,281.83</i>	<i>401.49</i>	<i>6,377.64</i>	<i>1,981.59</i>
Electric light	—	—	5,511.70	—
Water	3,281.83	401.49	865.94	1,981.59
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>100.00</i>	—	—
Municipal indebtedness	154,558.32	129,100.00	—	217,750.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>54,558.32</i>	<i>26,600.00</i>	—	<i>15,500.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>102,500.00</i>	—	<i>202,250.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	14,024.76	11,268.66	8,198.17	35,128.02
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>14,024.76</i>	<i>11,268.66</i>	<i>8,198.17</i>	<i>35,128.02</i>
Refunds	5,401.37	1,589.64	1,257.22	3,162.15
Agency, trust, and investment	101,445.92	80,356.59	84,158.78	134,798.44
<i>Taxes and licenses for State</i>	<i>18,200.00</i>	<i>10,410.00</i>	<i>8,960.00</i>	<i>8,000.00</i>
<i>Taxes for county</i>	<i>34,194.45</i>	<i>17,991.60</i>	<i>17,726.38</i>	<i>15,030.53</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>47,709.27</i>	<i>49,494.79</i>	<i>55,496.80</i>	<i>110,174.31</i>
<i>All other</i>	<i>1,342.20</i>	<i>2,460.20</i>	<i>1,975.60</i>	<i>1,593.60</i>
RECAPITULATION.				
Maintenance and interest	\$789,967.77	\$578,423.19	\$620,303.24	\$597,224.87
Permanent debt (except from sinking funds)	54,558.32	26,600.00	—	15,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,557.90	4,127.07	15,375.23	6,831.54
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	100,000.00	102,500.00	—	202,250.00
Transfers (except to sinking funds) and refunds	19,426.13	12,858.30	9,455.39	38,290.17
Agency, trust, and investment	101,445.92	80,356.59	84,158.78	134,798.44
Total payments	\$1,073,956.04	\$804,865.15	\$729,292.64	\$994,895.02
Balance on hand, including funds	353,045.64	266,957.54	383,535.39	176,639.77
GRAND TOTAL	\$1,427,001.68	\$1,071,822.69	\$1,112,828.03	\$1,171,534.79

¹ Includes \$2,482.89 for Mackreth Memorial Emergency Hospital.² Includes \$49,262.97 for Amesbury Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Easthampton POPULATION 10,578	Northbridge POPULATION 10,212	Dartmouth POPULATION 9,909	Palmer POPULATION 9,716
REVENUE.	\$594,748.84	\$484,086.42	\$622,580.25	\$442,348.74
General	486,442.43	430,966.21	503,777.73	379,113.32
<i>Taxes</i>	<i>429,967.55</i>	<i>390,605.37</i>	<i>449,568.61</i>	<i>336,487.25</i>
Property, poll, and income	343,098.29	270,822.85	432,750.38	273,032.42
Corporation, bank, etc.	86,869.26	119,782.52	16,818.23	63,454.83
<i>Licenses and permits</i>	<i>10,122.00</i>	<i>5,298.50</i>	<i>10,656.00</i>	<i>7,405.00</i>
<i>Fines and forfeits</i>	<i>1,200.75</i>	<i>355.00</i>	<i>185.00</i>	<i>574.08</i>
<i>Grants and gifts</i>	<i>45,152.13</i>	<i>34,591.70</i>	<i>43,368.12</i>	<i>34,646.99</i>
For expenses	45,146.13	34,591.70	43,368.12	34,646.99
For outlays	6.00	—	—	—
All other	—	115.64	—	—
Commercial	108,306.41	53,120.21	118,802.52	63,235.42
<i>Special assessments</i>	<i>179.68</i>	—	—	<i>616.49</i>
To meet expenses	—	—	—	—
To meet outlays	179.68	—	—	616.49
<i>Privileges</i>	<i>12,094.55</i>	<i>12,587.18</i>	<i>16,449.85</i>	<i>13,397.24</i>
<i>Departmental</i>	<i>56,601.42</i>	<i>36,626.42</i>	<i>66,724.45</i>	<i>44,295.33</i>
General government	268.39	93.40	2,549.18	64.30
Protection of persons and property	970.59	271.39	10,128.46	192.62
Health and sanitation	2,336.88	1,837.62	4,227.99	129.29
Highways	1,137.60	3,769.59	3,251.46	3,575.14
Charities	47,227.31	26,842.69	43,338.74	34,512.93
Soldiers' benefits	205.00	445.00	1,440.70	947.50
Schools	3,933.60	2,474.14	1,247.91	4,741.30
Libraries	—	518.50	41.35	—
Recreation	—	—	—	—
Unclassified	522.05	374.09	498.66	132.25
<i>Public service enterprises</i>	<i>34,889.62</i>	<i>3,406.81</i>	<i>26,722.39</i>	—
Electric light	—	—	—	—
Water	34,889.62	3,406.81	26,722.39	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,657.25</i>	<i>6.00</i>	<i>20.00</i>	<i>3,844.76</i>
<i>Interest</i>	<i>1,883.89</i>	<i>493.80</i>	<i>8,885.83</i>	<i>1,081.60</i>
On sinking funds	—	—	—	—
On trust and investment funds	794.98	69.96	501.10	40.78
All other	1,088.91	423.84	8,384.73	1,040.82
NON-REVENUE.	\$247,113.19	\$56,073.32	\$177,122.90	\$135,875.68
Offsets to outlays	3,015.50	—	10,797.47	791.00
<i>Departmental</i>	<i>3,015.50</i>	—	<i>10,187.80</i>	<i>791.00</i>
<i>Public service enterprises</i>	—	—	<i>609.67</i>	—
<i>Cemeteries</i>	—	—	—	—
Municipal Indebtedness	101,000.00	—	75,000.00	100,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>101,000.00</i>	—	<i>75,000.00</i>	<i>100,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	50,516.60	2,713.49	42,500.00	40.78
<i>From sinking funds</i>	—	—	—	—
All other	50,516.60	2,713.49	42,500.00	40.78
Refunds	1,811.53	1,033.64	1,961.04	1,358.72
Agency, trust, and investment	90,769.56	52,326.19	46,864.39	33,685.18
<i>Taxes and licenses for State</i>	<i>8,970.00</i>	<i>8,100.00</i>	<i>9,350.00</i>	<i>6,370.00</i>
<i>Taxes for county</i>	<i>28,462.04</i>	<i>14,012.69</i>	<i>18,518.63</i>	<i>11,342.08</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>51,828.50</i>	<i>29,031.50</i>	<i>16,145.78</i>	<i>14,612.30</i>
All other	1,514.02	1,182.00	2,849.98	1,360.80
RECAPITULATION.				
Revenue and offsets to outlays	\$597,764.34	\$484,086.42	\$633,377.72	\$443,139.74
Premiums	—	—	—	—
Municipal indebtedness	101,000.00	—	75,000.00	100,000.00
Transfers and refunds	52,328.13	3,747.13	44,461.04	1,399.50
Agency, trust, and investment	90,769.56	52,326.19	46,864.39	33,685.18
Total receipts	\$841,862.03	\$540,159.74	\$799,703.15	\$578,224.42
Balance on hand, including funds	94,770.81	152,339.64	137,228.81	100,106.28
GRAND TOTAL	\$936,632.84	\$692,499.38	\$936,931.96	\$678,330.70

Graded According to Population of 1945 — Continued.

PAYMENTS.	Easthampton POPULATION 10,578	Northbridge POPULATION 10,212	Dartmouth POPULATION 9,909	Palmer POPULATION 9,716
Maintenance	\$474,130.45	\$374,275.33	\$453,694.43	\$347,782.27
<i>Departmental</i>	<i>437,021.70</i>	<i>365,663.13</i>	<i>426,239.90</i>	<i>342,898.13</i>
General government	24,266.51	14,850.33	35,564.96	21,761.79
Protection of persons and property	61,417.32	19,630.10	36,324.68	23,088.16
Health and sanitation	26,162.69	28,146.39	24,656.36	11,422.80
Highways	48,640.85	41,853.59	47,722.57	37,472.15
Charities	108,641.56	69,919.26	108,183.37	82,921.31
Soldiers' benefits	1,583.58	7,097.51	5,207.82	5,608.31
Schools	140,480.39	166,243.03	159,023.92	148,645.65
Libraries	6,082.60	7,999.99	4,713.94	2,200.00
Recreation	2,930.36	1,943.66	2,78.52	1,472.08
Pensions	11,294.25	4,229.00	—	—
Unclassified	5,521.59	3,750.27	4,563.76	8,305.88
<i>Public service enterprises</i>	<i>31,351.03</i>	<i>7,274.83</i>	<i>27,434.53</i>	<i>—</i>
Electric light	—	—	—	—
Water	31,351.03	7,274.83	27,434.53	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>5,331.62</i>	<i>1,272.35</i>	<i>20.00</i>	<i>4,884.14</i>
<i>Administration of trust funds</i>	<i>426.10</i>	<i>65.02</i>	<i>—</i>	<i>—</i>
Interest	2,081.94	8,923.47	5,361.61	851.28
<i>Loans, general purposes</i>	<i>1,891.94</i>	<i>8,923.47</i>	<i>1,611.61</i>	<i>851.28</i>
<i>Loans, public service enterprises</i>	<i>190.00</i>	<i>—</i>	<i>3,750.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	29,646.47	13,087.93	6,039.43	3,256.46
<i>Departmental</i>	<i>10,958.59</i>	<i>12,256.71</i>	<i>5,526.83</i>	<i>3,256.46</i>
General government	4,965.59	495.63	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	613.36	78.93	—	284.28
Highways	2,862.10	11,326.41	3,278.97	1,392.13
Charities	135.00	—	—	—
Schools	175.90	355.74	2,247.41	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	2,206.64	—	—	1,580.05
<i>Public service enterprises</i>	<i>18,687.88</i>	<i>831.22</i>	<i>513.05</i>	<i>—</i>
Electric light	—	—	—	—
Water	18,687.88	831.22	513.05	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	120,000.00	41,000.00	96,000.00	109,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>19,000.00</i>	<i>41,000.00</i>	<i>21,000.00</i>	<i>9,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>101,000.00</i>	<i>—</i>	<i>75,000.00</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	50,516.60	2,713.49	42,500.00	40.78
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>50,516.60</i>	<i>2,713.49</i>	<i>42,500.00</i>	<i>40.78</i>
Refunds	1,811.53	1,033.64	1,961.04	1,358.72
Agency, trust, and investment	141,437.26	52,518.41	77,536.35	31,655.43
<i>Taxes and licenses for State</i>	<i>8,970.00</i>	<i>8,100.00</i>	<i>9,350.00</i>	<i>6,370.00</i>
<i>Taxes for county</i>	<i>28,462.04</i>	<i>14,012.69</i>	<i>18,518.63</i>	<i>11,342.08</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>102,496.60</i>	<i>29,225.52</i>	<i>46,811.30</i>	<i>12,578.95</i>
<i>All other</i>	<i>1,508.62</i>	<i>1,180.20</i>	<i>2,856.42</i>	<i>1,364.40</i>
RECAPITULATION.				
Maintenance and interest	\$476,212.39	\$383,198.80	\$459,056.04	\$348,633.55
Permanent debt (except from sinking funds)	19,000.00	41,000.00	21,000.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	29,646.47	13,087.93	6,039.43	3,256.46
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	101,000.00	—	75,000.00	100,000.00
Transfers (except to sinking funds) and refunds	52,328.13	3,747.13	44,461.04	1,399.50
Agency, trust, and investment	141,437.26	52,518.41	77,536.35	31,655.43
Total payments	\$819,624.25	\$493,552.27	\$683,092.86	\$493,944.94
Balance on hand, including funds	117,008.59	198,947.11	253,839.10	184,385.76
GRAND TOTAL	\$936,632.84	\$692,499.38	\$936,931.96	\$678,330.70

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Hingham POPULATION 9,676	Middle- borough POPULATION 9,596	Shrewsbury POPULATION 9,296	Stoughton POPULATION 9,063
REVENUE.	\$793,220.78	\$779,603.82	\$603,595.46	\$532,070.11
General	518,154.63	431,031.27	368,830.85	412,085.61
<i>Taxes</i>	<i>479,815.69</i>	<i>333,254.41</i>	<i>331,942.68</i>	<i>355,892.81</i>
Property, poll, and income	456,108.45	313,112.51	315,662.24	328,450.51
Corporation, bank, etc.	23,707.24	20,141.90	16,280.44	27,442.30
<i>Licenses and permits</i>	<i>6,619.50</i>	<i>7,069.80</i>	<i>13,035.25</i>	<i>3,901.75</i>
<i>Fines and forfeits</i>	<i>1,883.40</i>	<i>204.67</i>	<i>148.00</i>	<i>611.90</i>
<i>Grants and gifts</i>	<i>28,985.31</i>	<i>90,502.39</i>	<i>23,714.92</i>	<i>51,679.15</i>
For expenses	28,985.31	86,902.39	23,714.92	51,679.15
For outlays	—	3,600.00	—	—
<i>All other</i>	<i>850.73</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	275,066.15	348,572.55	234,764.61	119,984.50
<i>Special assessments</i>	<i>692.92</i>	<i>—</i>	<i>—</i>	<i>1,883.57</i>
To meet expenses	692.92	—	—	—
To meet outlays	—	—	—	1,883.57
<i>Privileges</i>	<i>19,712.68</i>	<i>15,523.46</i>	<i>15,519.89</i>	<i>10,899.44</i>
<i>Departmental</i>	<i>66,522.39</i>	<i>111,433.27</i>	<i>25,482.58</i>	<i>63,520.43</i>
General government	1,465.70	1,375.60	767.42	1,068.50
Protection of persons and property	551.89	8,382.89	224.58	406.23
Health and sanitation	1,654.65	1,066.36	803.86	2,059.84
Highways	238.36	4,842.62	3,196.95	566.94
Charities	28,011.86	86,213.67	18,285.22	53,529.98
Soldiers' benefits	—	845.00	460.00	172.50
Schools	33,974.51	5,946.31	1,323.36	5,359.15
Libraries	—	1,175.76	299.19	189.77
Recreation . . . . .	.15	376.95	—	—
Unclassified	625.27	1,208.11	122.00	137.52
<i>Public service enterprises</i>	<i>184,116.61</i>	<i>218,222.81</i>	<i>184,607.70</i>	<i>40,483.65</i>
Electric light	184,105.86	188,821.11	143,412.34	—
Water	—	29,401.70	41,195.36	40,483.65
All other	10.75	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>4,946.54</i>	<i>—</i>
<i>Interest</i>	<i>4,021.55</i>	<i>3,393.01</i>	<i>4,207.90</i>	<i>3,197.41</i>
On sinking funds	—	—	—	—
On trust and investment funds	854.07	1,366.20	2,317.89	973.13
All other	3,167.48	2,026.81	1,890.01	2,224.28
NON-REVENUE.	\$164,712.18	\$48,110.78	\$89,551.97	\$292,880.39
Offsets to outlays	7,417.67	329.09	17,335.68	2,236.58
<i>Departmental</i>	<i>810.00</i>	<i>329.09</i>	<i>17,335.68</i>	<i>2,236.58</i>
<i>Public service enterprises</i>	<i>6,607.67</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	6,841.53	4,000.00	1,000.00	250,004.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>4,000.00</i>	<i>1,000.00</i>	<i>250,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>6,841.53</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4.00</i>
Transfers	41,220.95	1,266.60	2,461.57	794.88
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>41,220.95</i>	<i>1,266.60</i>	<i>2,461.57</i>	<i>794.88</i>
Refunds	2,857.00	2,799.29	1,358.84	1,240.15
Agency, trust, and investment	106,375.03	39,715.80	67,395.88	38,604.78
<i>Taxes and licenses for State</i>	<i>12,350.00</i>	<i>7,860.00</i>	<i>7,850.00</i>	<i>7,650.00</i>
<i>Taxes for county</i>	<i>24,129.54</i>	<i>15,337.40</i>	<i>13,580.20</i>	<i>10,557.74</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>66,526.57</i>	<i>14,143.70</i>	<i>43,984.28</i>	<i>17,119.97</i>
<i>All other</i>	<i>3,368.92</i>	<i>2,374.70</i>	<i>1,981.40</i>	<i>3,277.07</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$800,638.45	\$779,932.91	\$620,931.14	\$534,306.69
Premiums	—	—	—	4.00
Municipal indebtedness	6,841.53	4,000.00	1,000.00	250,000.00
Transfers and refunds	44,077.95	4,065.89	3,820.41	2,035.03
Agency, trust, and investment	106,375.03	39,715.80	67,395.88	38,604.78
Total receipts	\$957,932.96	\$827,714.60	\$693,147.43	\$824,950.50
Balance on hand, including funds	399,744.65	183,025.45	268,340.52	185,995.08
GRAND TOTAL	\$1,357,677.61	\$1,010,740.05	\$961,487.95	\$1,010,945.58

1 Includes \$39,084.66 from gas.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Hingham POPULATION 9,676	Middle- borough POPULATION 9,596	Shrewsbury POPULATION 9,296	Stoughton POPULATION 9,063
Maintenance	\$656,889.81	\$650,671.38	\$506,588.55	\$438,233.34
<i>Departmental</i>	<i>529,796.91</i>	<i>509,657.06</i>	<i>364,330.66</i>	<i>418,956.87</i>
General government	39,414.38	25,892.77	21,921.49	28,033.04
Protection of persons and property	110,565.41	54,434.94	56,226.24	42,217.37
Health and sanitation	40,844.74	20,145.71	14,467.00	24,728.23
Highways	41,003.91	33,966.70	36,963.72	50,532.91
Charities	65,707.54	190,064.56	51,119.79	135,800.98
Soldiers' benefits	1,338.31	5,031.81	4,490.94	4,589.30
Schools	195,235.16	161,314.48	149,514.71	121,946.43
Libraries	2,795.00	8,970.61	9,709.79	5,582.79
Recreation	8,928.51	2,309.71	4,014.44	1,183.54
Pensions	13,298.38	—	10,972.22	—
Unclassified	10,665.57	7,525.77	1,927.32	4,342.28
<i>Public service enterprises</i>	<i>126,635.90</i>	<i>140,980.13</i>	<i>155,701.13</i>	<i>19,276.47</i>
Electric light	126,635.90	122,234.50	106,586.22	—
Water	—	18,711.17	29,114.91	19,276.47
All other	—	34.46	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>6,321.60</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>457.00</i>	<i>34.19</i>	<i>235.16</i>	<i>—</i>
Interest	3,061.35	601.37	3,187.33	4,428.14
<i>Loans, general purposes</i>	<i>3,061.35</i>	<i>466.37</i>	<i>1,274.83</i>	<i>4,100.64</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>135.00</i>	<i>1,912.50</i>	<i>327.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	19,548.95	7,004.14	16,866.34	6,153.91
<i>Departmental</i>	<i>15,785.22</i>	<i>2,923.34</i>	<i>8,210.19</i>	<i>4,612.98</i>
General government	16.24	—	—	—
Protection of persons and property	7,937.01	1,919.50	82.05	860.43
Health and sanitation	1,001.02	—	—	2,957.54
Highways	3,328.53	3.84	—	305.01
Charities	—	—	—	—
Schools	3,302.17	1,000.00	8,128.14	—
Libraries	—	—	—	—
Recreation	130.05	—	—	490.00
Unclassified	70.20	—	—	—
<i>Public service enterprises</i>	<i>3,763.73</i>	<i>4,080.80</i>	<i>8,636.15</i>	<i>1,540.93</i>
Electric light	3,763.73	2,371.10	5,281.64	—
Water	—	363.70	3,374.51	1,540.93
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	16,544.86	16,600.00	102,600.00	271,346.80
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>8,415.50</i>	<i>\$ 9,600.00</i>	<i>25,600.00</i>	<i>21,346.80</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>7,000.00</i>	<i>77,000.00</i>	<i>250,000.00</i>
<i>Warrants or orders, previous years</i>	<i>8,129.36</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	41,220.95	1,266.60	2,461.57	794.88
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>41,220.95</i>	<i>1,266.60</i>	<i>2,461.57</i>	<i>794.88</i>
Refunds	2,857.00	2,799.29	1,358.84	1,240.15
Agency, trust, and investment	145,851.47	39,821.72	69,858.97	40,232.48
<i>Taxes and licenses for State</i>	<i>12,350.00</i>	<i>7,860.00</i>	<i>7,850.00</i>	<i>7,650.00</i>
<i>Taxes for county</i>	<i>24,129.54</i>	<i>15,337.40</i>	<i>13,580.20</i>	<i>10,557.74</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>105,993.01</i>	<i>14,306.62</i>	<i>46,447.37</i>	<i>18,747.67</i>
<i>All other</i>	<i>3,378.92</i>	<i>2,317.70</i>	<i>1,981.40</i>	<i>3,277.07</i>
RECAPITULATION				
Maintenance and interest	\$659,951.16	\$651,272.75	\$509,775.88	\$442,661.48
Permanent debt (except from sinking funds)	8,415.50	\$ 9,600.00	25,600.00	21,346.80
Sinking fund requirements from revenue	—	—	—	—
Outlays	19,548.95	7,004.14	16,866.34	6,153.91
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	8,129.36	7,000.00	77,000.00	250,000.00
Transfers (except to sinking funds) and refunds	44,077.95	4,065.89	3,820.41	2,035.03
Agency, trust, and investment	145,851.47	39,821.72	69,858.97	40,232.48
Total payments	\$885,974.39	\$718,764.50	\$702,921.60	\$762,429.70
Balance on hand, including funds	471,703.22	291,975.55	258,566.35	248,515.88
GRAND TOTAL	\$1,357,677.61	\$1,010,740.05	\$961,487.95	\$1,010,945.58

¹ Includes \$31,979.87 for gas.² Includes \$1,013.50 for gas.³ Includes \$3,600 paid from gifts for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chelmsford POPULATION 8,726	Barnstable POPULATION 8,647	Bridgewater POPULATION 8,641	Rockland POPULATION 8,603
REVENUE.	\$437,648.51	\$840,861.78	\$374,076.59	\$579,685.37
General	361,103.77	721,268.59	282,609.63	459,231.53
<i>Taxes</i>	306,668.39	634,231.04	241,679.32	390,660.67
Property, poll, and income	277,996.55	598,989.55	223,660.37	368,157.38
Corporation, bank, etc.	28,571.84	35,241.49	18,018.95	22,403.29
<i>Licenses and permits</i>	3,750.60	9,948.25	5,518.00	4,894.00
<i>Fines and forfeits</i>	217.27	403.20	2,891.80	320.00
<i>Grants and gifts</i>	50,667.61	76,686.10	32,523.51	63,456.86
For expenses	50,567.61	76,686.10	32,523.51	63,456.86
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	76,544.74	119,593.19	91,466.96	120,453.84
<i>Special assessments</i>	—	4,364.85	354.41	—
To meet expenses	—	4,364.85	354.41	—
To meet outlays	—	—	—	—
<i>Privileges</i>	13,150.07	19,564.77	8,572.15	11,014.90
<i>Departmental</i>	59,783.16	88,018.29	42,045.90	65,317.77
General government	535.24	788.18	777.07	182.91
Protection of persons and property	382.20	230.43	1,445.74	493.01
Health and sanitation	135.71	3,036.51	734.63	540.71
Highways	8,256.97	4,036.00	4,631.05	190.25
Charities	47,550.38	75,288.30	31,745.56	61,696.07
Soldiers' benefits	545.00	462.00	174.50	212.00
Schools	2,129.04	2,156.33	2,088.25	1,140.27
Libraries	102.77	299.10	—	512.69
Recreation	—	1,739.05	—	3.75
Unclassified	95.55	281.49	150.00	346.11
<i>Public service enterprises</i>	—	—	37,406.93	40,409.46
Electric light	—	—	—	—
Water	—	—	37,406.93	40,409.46
All other	—	—	—	—
<i>Cemeteries</i>	1,124.75	1,801.51	—	—
<i>Interest</i>	2,536.76	5,843.77	3,087.67	3,711.71
On sinking funds	—	—	—	—
On trust and investment funds	1,035.64	536.34	1,720.02	78.45
All other	1,501.12	5,307.43	1,367.55	3,633.26
NON-REVENUE.	\$161,772.89	\$295,582.12	\$89,834.81	\$166,949.07
Offsets to outlays	2,764.53	12,054.04	—	2,134.44
<i>Departmental</i>	2,764.53	12,054.04	—	120.89
<i>Public service enterprises</i>	—	—	—	2,013.55
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	105,000.00	100,000.00	54,000.00	102,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	105,000.00	100,000.00	54,000.00	102,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	183.75	50,524.22	4,462.71	25,000.00
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	183.75	50,524.22	4,462.71	25,000.00
Refunds	6,399.12	4,577.05	1,384.31	397.45
Agency, trust, and investment	47,425.49	128,426.81	29,987.79	37,417.18
<i>Taxes and licenses for State</i>	6,380.00	19,500.00	5,500.00	7,100.00
<i>Taxes for county</i>	9,832.66	70,375.56	10,745.95	13,872.04
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	26,762.30	34,614.45	12,501.64	14,102.78
<i>All other</i>	4,250.53	3,936.80	1,240.20	2,342.36
RECAPITULATION.				
Revenue and offsets to outlays	\$440,413.04	\$852,915.82	\$374,076.59	\$581,819.81
Premiums	—	—	—	—
Municipal indebtedness	105,000.00	100,000.00	54,000.00	102,000.00
Transfers and refunds	6,582.87	55,101.27	5,847.02	25,397.45
Agency, trust, and investment	47,425.49	128,426.81	29,987.79	37,417.18
Total receipts	\$599,421.40	\$1,136,443.90	\$463,911.40	\$746,634.44
Balance on hand, including funds	95,091.75	168,399.31	78,962.79	59,637.10
GRAND TOTAL	\$694,513.15	\$1,304,843.21	\$542,874.19	\$806,271.54

Graded According to Population of 1945 — Continued.

PAYMENTS.	Cheimsford POPULATION 8,726	Barnstable POPULATION 8,647	Bridgewater POPULATION 8,641	Rockland POPULATION 8,603
Maintenance	\$373,356.86	\$700,238.07	\$302,787.26	\$444,315.01
<i>Departmental</i>	<i>369,774.77</i>	<i>697,037.33</i>	<i>293,181.42</i>	<i>412,697.69</i>
General government	20,619.10	48,054.63	15,585.61	22,692.21
Protection of persons and property	29,122.81	74,355.60	30,253.94	36,998.58
Health and sanitation	8,067.85	34,677.50	12,572.06	20,838.20
Highways	45,539.96	80,036.02	28,934.87	31,215.92
Charities	119,888.54	184,101.79	77,282.56	151,979.15
Soldiers' benefits	1,657.00	4,850.29	968.50	2,878.78
Schools	134,341.58	235,726.69	115,241.42	125,516.06
Libraries	3,788.22	2,494.08	5,250.32	5,468.52
Recreation	1,487.54	13,494.14	2,389.67	4,626.51
Pensions	—	910.00	750.00	—
Unclassified	5,262.17	18,336.59	3,952.47	10,383.66
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>9,605.84</i>	<i>31,717.42</i>
Electric light	—	—	—	—
Water	—	—	9,605.84	31,717.42
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,582.09</i>	<i>3,200.74</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,167.10	2,467.12	8,413.70	3,761.19
<i>Loans, general purposes</i>	<i>1,167.10</i>	<i>2,467.12</i>	<i>147.45</i>	<i>3,201.19</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>8,266.25</i>	<i>560.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,084.80	16,008.95	1,690.01	11,227.69
<i>Departmental</i>	<i>8,026.85</i>	<i>16,008.95</i>	<i>1,690.01</i>	<i>7,227.69</i>
General government	—	—	—	11.71
Protection of persons and property	1,959.93	—	—	122.15
Health and sanitation	—	—	1,378.71	294.49
Highways	4,476.92	8,825.07	311.30	3,085.00
Charities	—	—	—	70.89
Schools	1,590.00	1,484.95	—	2,514.18
Libraries	—	—	—	—
Recreation	—	3,215.00	—	—
Unclassified	—	2,483.93	—	1,129.27
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,000.00</i>
Electric light	—	—	—	—
Water	—	—	—	4,000.00
All other	—	—	—	—
<i>Cemeteries</i>	<i>57.95</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal Indebtedness	165,900.00	117,500.00	98,000.00	132,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,000.00</i>	<i>17,500.00</i>	<i>19,000.00</i>	<i>32,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>153,900.00</i>	<i>100,000.00</i>	<i>79,000.00</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	183.75	50,524.22	4,462.71	25,000.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>183.75</i>	<i>50,524.22</i>	<i>4,462.71</i>	<i>25,000.00</i>
Refunds	6,399.12	4,577.05	1,384.31	397.45
Agency, trust, and investment	45,522.08	178,438.93	32,434.47	60,542.78
<i>Taxes and licenses for State</i>	<i>6,580.00</i>	<i>19,500.00</i>	<i>5,500.00</i>	<i>7,100.00</i>
<i>Taxes for county</i>	<i>9,832.66</i>	<i>70,375.66</i>	<i>10,745.95</i>	<i>13,872.04</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>26,947.69</i>	<i>84,626.57</i>	<i>14,953.72</i>	<i>37,231.38</i>
<i>All other</i>	<i>2,161.73</i>	<i>3,936.80</i>	<i>1,234.80</i>	<i>2,339.36</i>
RECAPITULATION.				
Maintenance and interest	\$374,523.96	\$702,705.19	\$311,200.96	\$448,076.20
Permanent debt (except from sinking funds)	12,000.00	17,500.00	19,000.00	32,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,084.80	16,008.95	1,690.01	11,227.69
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	153,900.00	100,000.00	79,000.00	100,000.00
Transfers (except to sinking funds) and refunds	6,582.87	55,101.27	5,847.02	25,397.45
Agency, trust, and investment	45,522.08	178,438.93	32,434.47	60,542.78
Total payments	\$600,613.71	\$1,069,754.34	\$449,172.46	\$677,744.12
<i>Balance on hand, including funds</i>	<i>93,899.44</i>	<i>235,088.87</i>	<i>93,701.73</i>	<i>128,527.42</i>
GRAND TOTAL	\$694,513.15	\$1,304,843.21	\$542,874.19	\$806,271.54

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	BillERICA POPULATION 8,504	Randolph POPULATION 8,463	Agawam POPULATION 8,420	Walpole POPULATION 8,409
REVENUE.	\$513,443.94	\$494,802.19	\$467,659.71	\$633,898.20
General	396,527.45	386,384.36	395,120.06	513,247.11
<i>Taxes</i>	<i>341,443.09</i>	<i>338,293.50</i>	<i>361,771.53</i>	<i>484,522.98</i>
Property, poll, and income	316,148.87	326,670.23	344,029.58	336,375.29
Corporation, bank, etc.	25,294.22	11,623.27	17,741.95	148,147.69
<i>Licenses and permits</i>	<i>760.00</i>	<i>3,209.50</i>	<i>8,760.50</i>	<i>6,440.50</i>
<i>Fines and forfeits</i>	<i>19.19</i>	<i>182.50</i>	<i>1,684.50</i>	<i>291.50</i>
<i>Grants and gifts</i>	<i>52,324.03</i>	<i>44,698.86</i>	<i>22,903.53</i>	<i>21,992.13</i>
For expenses	52,324.03	44,698.86	22,903.53	21,992.13
For outlays	—	—	—	—
All other	1,981.14	—	—	—
Commercial	116,916.49	108,417.83	72,539.65	120,651.09
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>1,600.00</i>	<i>4,510.61</i>
To meet expenses	—	—	—	4,510.61
To meet outlays	—	—	1,600.00	—
<i>Privileges</i>	<i>9,167.71</i>	<i>10,317.40</i>	<i>13,929.86</i>	<i>14,793.46</i>
<i>Departmental</i>	<i>71,844.47</i>	<i>60,934.93</i>	<i>23,643.12</i>	<i>37,817.55</i>
General government	690.62	286.45	612.16	3,462.45
Protection of persons and property	576.96	531.30	76.39	2,349.86
Health and sanitation	1,609.50	1,768.76	24.50	1,587.00
Highways	6,993.11	1,391.03	5,085.40	1,794.03
Charities	55,028.97	50,819.03	16,042.30	19,621.13
Soldiers' benefits	869.00	599.35	100.00	300.00
Schools	6,036.20	4,259.51	1,333.68	8,199.29
Libraries	—	—	95.69	500.59
Recreation	—	—	—	—
Unclassified	40.11	1,279.50	273.00	3.00
<i>Public service enterprises</i>	<i>29,162.60</i>	<i>30,140.03</i>	<i>29,336.99</i>	<i>56,159.68</i>
Electric light	—	—	—	—
Water	29,162.60	30,140.03	29,336.99	56,159.68
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,673.66</i>	<i>—</i>	<i>—</i>	<i>12.15</i>
<i>Interest</i>	<i>4,068.05</i>	<i>7,025.47</i>	<i>4,029.68</i>	<i>7,357.84</i>
On sinking funds	—	—	—	—
On trust and investment funds	619.91	306.90	931.22	4,757.44
All other	3,448.14	6,718.57	3,098.46	2,600.40
NON-REVENUE.	\$137,516.41	\$208,814.27	\$103,501.80	\$87,883.57
Offsets to outlays	5,758.63	4,181.41	12,055.55	431.90
<i>Departmental</i>	<i>5,758.63</i>	<i>4,181.41</i>	<i>12,055.55</i>	<i>431.90</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal Indebtedness	100,000.00	176,400.00	3,400.00	1,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>176,400.00</i>	<i>3,400.00</i>	<i>1,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	221.53	47.51	51,139.97	28,994.52
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	221.53	47.51	51,139.97	28,994.52
Refunds	1,416.35	1,583.71	924.89	641.03
Agency, trust, and investment	30,119.90	26,601.64	35,981.39	56,816.12
<i>Taxes and licenses for State</i>	<i>7,310.00</i>	<i>6,000.00</i>	<i>7,400.00</i>	<i>12,750.00</i>
<i>Taxes for county</i>	<i>10,958.53</i>	<i>8,280.58</i>	<i>13,217.64</i>	<i>17,596.23</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,854.37</i>	<i>11,007.86</i>	<i>13,330.75</i>	<i>24,473.29</i>
All other	997.00	1,313.20	2,033.00	1,996.60
RECAPITULATION.				
Revenue and offsets to outlays	\$519,202.57	\$498,983.60	\$479,715.26	\$634,330.10
Premiums	—	—	—	—
Municipal indebtedness	100,000.00	176,400.00	3,400.00	1,000.00
Transfers and refunds	1,637.88	1,631.22	52,064.86	29,635.55
Agency, trust, and investment	30,119.90	26,601.64	35,981.39	56,816.12
Total receipts	\$650,960.35	\$703,616.46	\$571,161.51	\$721,781.77
Balance on hand, including funds	77,322.37	81,703.08	157,864.73	200,799.96
GRAND TOTAL	\$728,282.72	\$785,319.54	\$729,026.24	\$922,581.73

Graded According to Population of 1945 — Continued.

PAYMENTS.	Billerica POPULATION 8,504	Randolph POPULATION 8,463	Agawam POPULATION 8,420	Walpole POPULATION 8,409
Maintenance	\$440,183.29	\$410,282.75	\$344,115.36	\$515,677.21
<i>Departmental</i>	<i>415,573.08</i>	<i>394,525.85</i>	<i>318,686.77</i>	<i>489,071.01</i>
General government	25,846.76	24,646.72	23,032.22	34,961.97
Protection of persons and property	41,970.51	42,970.79	29,226.72	52,080.36
Health and sanitation	11,889.17	15,928.24	14,036.73	27,219.24
Highways	55,517.79	36,830.31	35,065.78	68,294.05
Charities	133,032.91	112,286.45	42,262.69	62,393.42
Soldiers' benefits	4,645.60	2,270.05	2,501.60	1,096.45
Schools	135,240.98	147,525.80	161,403.36	204,216.29
Libraries	2,015.05	1,699.45	3,016.15	12,391.25
Recreation	668.61	730.10	372.91	9,591.43
Pensions	625.00	—	1,200.00	—
Unclassified	4,120.70	9,637.94	6,568.61	16,826.55
<i>Public service enterprises</i>	<i>20,096.44</i>	<i>15,733.30</i>	<i>23,392.27</i>	<i>26,454.60</i>
Electric light	—	—	—	—
Water	20,096.44	15,733.30	23,392.27	26,454.60
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,513.77</i>	<i>—</i>	<i>—</i>	<i>137.15</i>
Administration of trust funds	—	23.60	36.32	14.45
Interest	1,136.28	4,077.56	2,627.41	6,556.05
<i>Loans, general purposes</i>	<i>346.28</i>	<i>3,957.56</i>	<i>2,593.66</i>	<i>5,318.55</i>
<i>Loans, public service enterprises</i>	<i>790.00</i>	<i>120.00</i>	<i>33.75</i>	<i>1,237.50</i>
Loans, cemeteries	—	—	—	—
Outlays	8,538.06	7,236.11	9,141.24	17,663.15
<i>Departmental</i>	<i>7,941.92</i>	<i>7,126.11</i>	<i>4,727.00</i>	<i>3,989.81</i>
General government	—	4,000.00	—	800.00
Protection of persons and property	700.00	142.95	—	—
Health and sanitation	—	81.54	3,549.90	173.28
Highways	5,278.74	707.60	210.00	3,016.53
Charities	—	—	—	—
Schools	232.19	593.02	715.20	—
Libraries	—	—	26.90	—
Recreation	—	—	—	—
Unclassified	1,730.99	1,601.00	225.00	—
<i>Public service enterprises</i>	<i>596.14</i>	<i>110.00</i>	<i>4,414.24</i>	<i>13,673.34</i>
Electric light	—	—	—	—
Water	596.14	110.00	4,414.24	13,673.34
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	102,000.00	151,517.51	32,900.00	17,493.40
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>26,517.51</i>	<i>29,500.00</i>	<i>16,493.40</i>
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	100,000.00	125,000.00	3,400.00	1,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	221.53	47.51	51,139.97	28,994.52
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	221.53	47.51	51,139.97	28,994.52
Refunds	1,416.35	1,583.71	924.89	641.03
Agency, trust, and investment	32,533.02	25,303.28	85,844.30	83,310.00
<i>Taxes and licenses for State</i>	<i>7,320.00</i>	<i>6,000.00</i>	<i>7,400.00</i>	<i>12,750.00</i>
Taxes for county	10,958.53	8,280.58	13,217.64	17,596.23
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	13,249.09	9,705.30	63,193.66	50,980.97
All other	1,005.40	1,317.40	2,033.00	1,982.80
RECAPITULATION.				
Maintenance and interest	\$441,319.57	\$414,360.31	\$346,742.77	\$522,233.26
Permanent debt (except from sinking funds)	2,000.00	26,517.51	29,500.00	16,493.40
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,538.06	7,236.11	9,141.24	17,663.15
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	100,000.00	125,000.00	3,400.00	1,000.00
Transfers (except to sinking funds) and refunds	1,637.88	1,631.22	52,064.86	29,635.55
Agency, trust, and investment	32,533.02	25,303.28	85,844.30	83,310.00
Total payments	\$586,028.53	\$600,048.43	\$526,693.17	\$670,335.36
Balance on hand, including funds	142,254.19	185,271.11	202,333.07	252,246.37
GRAND TOTAL	\$728,282.72	\$785,319.54	\$729,026.24	\$922,581.73

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Concord POPULATION 8,382	Whitman POPULATION 8,290	Hudson POPULATION 8,126	Ludlow POPULATION 8,065
REVENUE.	\$727,688.20	\$532,760.89	\$811,462.38	\$448,071.33
General	424,075.33	406,960.65	403,009.75	407,052.14
<i>Taxes</i>	400,020.19	343,493.18	341,311.55	378,825.92
Property, poll, and income	379,637.33	318,504.00	300,963.21	310,523.81
Corporation, bank, etc.	20,382.86	24,989.18	40,348.34	68,302.11
<i>Licenses and permits</i>	2,633.00	6,953.00	10,302.50	6,593.50
<i>Fines and forfeits</i>	572.95	461.00	916.10	903.50
<i>Grants and gifts</i>	20,846.98	66,054.47	50,479.60	20,639.42
For expenses	20,846.98	56,054.47	50,479.60	20,639.42
For outlays	—	—	—	—
<i>All other</i>	2.21	—	—	—
Commercial	303,612.87	125,800.24	408,452.63	41,019.19
<i>Special assessments</i>	—	—	664.85	160.00
To meet expenses	—	—	664.85	—
To meet outlays	—	—	—	150.00
<i>Privileges</i>	13,680.86	11,369.82	9,346.42	10,485.45
<i>Departmental</i>	53,760.83	78,254.87	68,994.75	28,245.44
General government	4,074.50	711.19	461.00	157.24
Protection of persons and property	1,310.41	2,482.43	403.34	1,098.05
Health and sanitation	8,713.16	1,277.79	14,789.99	79.35
Highways	2,115.97	2,128.90	2,018.86	5,519.95
Charities	24,095.06	56,490.21	40,660.95	19,752.76
Soldiers' benefits	185.00	475.00	1,015.00	336.90
Schools	12,863.08	13,331.60	8,144.80	1,085.40
Libraries	—	367.94	138.09	210.79
Recreation	—	—	142.25	—
Unclassified	403.65	989.81	1,220.47	25.00
<i>Public service enterprises</i>	223,266.99	31,939.09	323,456.45	—
Electric light	161,521.63	—	289,931.00	—
Water	61,745.36	31,939.09	33,525.45	—
All other	—	—	—	—
<i>Cemeteries</i>	4,577.00	—	2,348.00	1,219.25
<i>Interest</i>	8,327.19	4,236.46	3,642.16	919.05
On sinking funds	—	—	—	—
On trust and investment funds	6,782.87	801.80	642.53	71.90
All other	1,544.32	3,434.66	2,999.63	847.15
NON-REVENUE.	\$84,476.44	\$50,547.85	\$159,559.70	\$209,673.88
Offsets to outlays	687.02	275.00	1,933.34	1,722.64
<i>Departmental</i>	300.00	275.00	1,933.34	1,722.64
<i>Public service enterprises</i>	387.02	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	2,000.00	2,000.00	52,117.00	133,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	50,000.00	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	2,000.00	2,000.00	2,000.00	133,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	117.00	—
Transfers	6,213.46	10,412.22	50,560.00	39,960.00
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	6,213.46	10,412.22	50,560.00	39,960.00
Refunds	903.59	834.75	2,289.57	469.47
Agency, trust, and investment	74,672.37	37,025.88	52,659.79	34,521.77
<i>Taxes and licenses for State</i>	9,400.00	6,950.00	5,950.00	6,520.00
<i>Taxes for county</i>	14,110.99	13,578.97	8,931.95	11,610.00
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	49,368.38	15,365.71	36,400.04	14,388.17
<i>All other</i>	1,795.00	1,131.20	1,377.80	1,553.60
RECAPITULATION.				
Revenue and offsets to outlays	\$728,375.22	\$533,035.89	\$813,395.72	\$449,793.97
Premiums	—	—	117.00	—
Municipal indebtedness	2,000.00	2,000.00	52,000.00	133,000.00
Transfers and refunds	7,117.05	11,246.97	52,849.57	40,429.47
Agency, trust, and investment	74,672.37	37,025.88	52,659.79	34,521.77
Total receipts	\$812,164.64	\$583,308.74	\$971,022.08	\$657,745.21
Balance on hand, including funds	168,552.90	118,533.60	369,578.98	112,628.47
GRAND TOTAL	\$980,717.54	\$701,842.34	\$1,340,601.06	\$770,373.68

Graded According to Population of 1945 — Continued.

PAYMENTS.	Concord POPULATION 8,382	Whitman POPULATION 8,290	Hudson POPULATION 8,126	Ludlow POPULATION 8,065
Maintenance	\$575,073.76	\$443,587.08	\$635,930.27	\$357,864.14
<i>Departmental</i>	<i>422,678.33</i>	<i>418,895.89</i>	<i>398,467.66</i>	<i>366,091.16</i>
General government	28,424.22	25,467.42	31,781.88	23,346.13
Protection of persons and property	68,906.28	30,830.57	53,133.17	45,227.32
Health and sanitation	27,198.20	19,936.42	19,713.90	30,820.60
Highways	36,034.75	53,715.67	45,869.66	44,101.79
Charities	63,433.85	130,321.08	106,552.66	56,109.38
Soldiers' benefits	452.36	2,899.15	7,036.79	3,582.05
Schools	159,968.74	139,725.30	111,705.16	144,029.85
Libraries	12,908.02	4,512.71	4,971.90	4,397.67
Recreation	4,760.11	2,261.48	2,716.03	1,915.90
Pensions	12,266.93	—	8,701.00	—
Unclassified	8,324.87	9,226.09	6,785.51	2,560.47
<i>Public service enterprises</i>	<i>143,755.91</i>	<i>24,691.19</i>	<i>233,688.66</i>	<i>—</i>
Electric light	125,504.23	—	214,358.93	—
Water	18,191.68	24,691.19	19,329.73	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>6,164.46</i>	<i>—</i>	<i>3,473.95</i>	<i>1,772.98</i>
<i>Administration of trust funds</i>	<i>2,475.06</i>	<i>—</i>	<i>300.00</i>	<i>—</i>
Interest	8,761.65	1,379.16	4,451.83	4,489.03
<i>Loans, general purposes</i>	<i>5,876.65</i>	<i>1,379.16</i>	<i>1,324.47</i>	<i>4,489.03</i>
<i>Loans, public service enterprises</i>	<i>2,885.00</i>	<i>—</i>	<i>3,127.36</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	9,909.29	6,366.80	230,741.23	7,106.31
<i>Departmental</i>	<i>436.75</i>	<i>6,366.80</i>	<i>3,488.32</i>	<i>7,106.31</i>
General government	436.75	459.40	—	15.00
Protection of persons and property	—	—	896.23	419.88
Health and sanitation	—	4,364.92	—	—
Highways	—	—	1,018.83	4,603.10
Charities	—	—	—	—
Schools	—	1,542.48	1,573.26	2,068.33
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>9,472.54</i>	<i>—</i>	<i>227,252.91</i>	<i>—</i>
Electric light	8,956.12	—	214,059.73	—
Water	516.42	—	13,193.18	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	48,700.00	11,000.00	107,133.33	159,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>46,700.00</i>	<i>9,000.00</i>	<i>55,133.33</i>	<i>26,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,000.00</i>	<i>2,000.00</i>	<i>52,000.00</i>	<i>133,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	6,213.46	10,412.22	50,560.00	39,960.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,213.46</i>	<i>10,412.22</i>	<i>50,560.00</i>	<i>39,960.00</i>
Refunds	903.59	834.75	2,289.57	469.47
Agency, trust, and investment	76,392.23	47,415.46	95,794.07	74,560.87
<i>Taxes and licenses for State</i>	<i>9,400.00</i>	<i>6,950.00</i>	<i>8,950.00</i>	<i>6,520.00</i>
<i>Taxes for county</i>	<i>14,110.99</i>	<i>13,578.97</i>	<i>8,931.95</i>	<i>11,610.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>51,077.24</i>	<i>26,755.29</i>	<i>79,534.32</i>	<i>54,870.07</i>
<i>All other</i>	<i>1,804.00</i>	<i>1,131.20</i>	<i>1,377.80</i>	<i>1,560.80</i>
RECAPITULATION.				
Maintenance and interest	\$583,835.41	\$444,966.24	\$640,382.10	\$362,353.17
Permanent debt (except from sinking funds)	46,700.00	9,000.00	55,133.33	26,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,909.29	6,366.80	230,741.23	7,106.31
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,000.00	2,000.00	52,000.00	133,000.00
Transfers (except to sinking funds) and refunds	7,117.05	11,246.97	52,849.57	40,429.47
Agency, trust, and investment	76,392.23	47,415.46	95,794.07	74,560.87
Total payments	\$725,953.98	\$520,995.47	\$1,126,900.30	\$643,449.82
Balance on hand, including funds	254,763.56	180,846.87	213,700.76	126,923.86
GRAND TOTAL	\$980,717.54	\$701,842.34	\$1,340,601.06	\$770,373.68

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Grafton POPULATION 7,969	North Andover POPULATION 7,936	Auburn POPULATION 7,865	Falmouth POPULATION 7,751
REVENUE.	\$356,602.34	\$472,446.39	\$340,961.48	\$790,018.87
General	292,685.26	381,690.65	295,227.72	633,996.00
<i>Taxes</i>	<i>248,177.69</i>	<i>342,172.65</i>	<i>265,526.80</i>	<i>584,080.24</i>
Property, poll, and income	222,100.41	297,718.23	249,073.06	554,150.66
Corporation, bank, etc.	26,077.28	44,454.42	16,453.74	29,929.58
<i>Licenses and permits</i>	<i>4,303.00</i>	<i>3,851.00</i>	<i>1,965.50</i>	<i>11,636.50</i>
<i>Fines and forfeits</i>	<i>48.05</i>	<i>100.00</i>	<i>71.75</i>	<i>584.00</i>
<i>Grants and gifts</i>	<i>40,157.52</i>	<i>35,341.29</i>	<i>27,663.67</i>	<i>37,695.26</i>
For expenses	40,157.52	35,341.29	27,663.67	37,695.26
For outlays	—	—	—	—
All other	—	225.71	—	—
Commercial	63,917.08	90,755.74	45,733.76	156,022.87
<i>Special assessments</i>	<i>—</i>	<i>834.02</i>	<i>—</i>	<i>—</i>
To meet expenses	—	834.02	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>8,091.60</i>	<i>12,026.27</i>	<i>11,081.25</i>	<i>16,200.99</i>
<i>Departmental</i>	<i>49,670.83</i>	<i>44,748.72</i>	<i>31,134.07</i>	<i>51,075.04</i>
General government	1,260.10	313.70	371.90	764.15
Protection of persons and property	187.65	289.41	2,445.76	1,250.28
Health and sanitation	1,960.19	3,128.67	734.27	307.57
Highways	11,264.54	813.16	1,068.86	71.13
Charities	28,626.72	36,750.49	25,570.36	42,823.77
Soldiers' benefits	855.00	300.00	400.00	190.00
Schools	5,227.11	2,783.32	134.57	3,042.38
Libraries	175.52	369.97	175.30	258.24
Recreation	—	—	—	2,367.52
Unclassified	114.00	—	283.05	—
<i>Public service enterprises</i>	<i>—</i>	<i>31,613.63</i>	<i>—</i>	<i>77,887.06</i>
Electric light	—	—	—	—
Water	—	31,613.63	—	77,887.06
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,174.22</i>	<i>—</i>	<i>1,949.02</i>	<i>2,195.85</i>
<i>Interest</i>	<i>3,980.43</i>	<i>1,533.10</i>	<i>1,519.42</i>	<i>8,663.93</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,828.55	409.29	264.22	567.58
All other	1,151.88	1,123.81	1,255.20	8,096.35
NON-REVENUE.	\$155,356.01	\$310,659.00	\$77,761.37	\$220,443.54
Offsets to outlays	101.50	1,069.00	190.79	4,329.58
<i>Departmental</i>	<i>101.50</i>	<i>1,069.00</i>	<i>190.79</i>	<i>4,329.58</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal Indebtedness	108,750.00	275,500.00	50,000.00	59,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>108,750.00</i>	<i>275,500.00</i>	<i>50,000.00</i>	<i>59,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,509.54	131.85	675.38	2,510.03
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	3,509.54	131.85	675.38	2,510.03
Refunds	494.48	508.22	1,348.27	4,944.34
Agency, trust, and investment	42,500.49	33,449.93	25,546.93	149,659.59
<i>Taxes and licenses for State</i>	<i>4,150.00</i>	<i>6,800.00</i>	<i>5,600.00</i>	<i>16,450.00</i>
<i>Taxes for county</i>	<i>7,179.34</i>	<i>12,775.95</i>	<i>9,687.79</i>	<i>59,368.10</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>29,621.55</i>	<i>13,151.73</i>	<i>8,465.87</i>	<i>72,754.49</i>
All other	1,549.60	722.25	1,793.27	1,087.00
RECAPITULATION.				
Revenue and offsets to outlays	\$356,703.84	\$473,515.39	\$341,152.27	\$794,348.45
Premiums	—	—	—	—
Municipal indebtedness	108,750.00	275,500.00	50,000.00	59,000.00
Transfers and refunds	4,004.02	640.07	2,023.65	7,454.37
Agency, trust, and investment	42,500.49	33,449.93	25,546.93	149,659.59
Total receipts	\$511,958.35	\$783,105.39	\$418,722.85	\$1,010,462.41
Balance on hand, including funds	71,926.18	93,741.92	65,195.49	236,714.19
GRAND TOTAL	\$583,884.53	\$876,847.31	\$483,918.34	\$1,247,176.60

Graded According to Population of 1945 — Continued.

PAYMENTS.	Grafton POPULATION 7,969	North Andover POPULATION 7,936	Auburn POPULATION 7,865	Falmouth POPULATION 7,751
Maintenance	\$321,051.19	\$430,364.56	\$281,855.34	\$628,901.46
<i>Departmental</i>	<i>317,363.92</i>	<i>403,239.06</i>	<i>278,733.02</i>	<i>578,689.27</i>
General government	17,694.54	24,104.74	16,195.31	33,847.92
Protection of persons and property	16,889.92	46,821.37	13,699.79	102,825.33
Health and sanitation	9,863.52	22,732.81	15,274.03	37,467.07
Highways	52,257.35	57,556.83	35,669.83	67,242.72
Charities	81,744.69	91,088.77	65,190.86	115,135.71
Soldiers' benefits	4,873.95	2,599.12	4,167.81	2,928.32
Schools	116,759.92	124,386.58	115,674.07	180,316.91
Libraries	8,575.49	6,798.82	4,541.78	6,953.86
Recreation	769.40	4,367.46	1,375.98	7,250.57
Pensions	—	2,000.00	—	8,080.80
Unclassified	7,935.14	20,782.56	6,945.56	16,640.06
<i>Public service enterprises</i>	<i>—</i>	<i>27,125.50</i>	<i>—</i>	<i>47,863.34</i>
Electric light	—	—	—	—
Water	—	27,125.50	—	47,863.34
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,558.79</i>	<i>—</i>	<i>3,120.32</i>	<i>2,345.85</i>
<i>Administration of trust funds</i>	<i>128.48</i>	<i>—</i>	<i>—</i>	<i>3.00</i>
Interest	954.90	1,873.96	4,561.05	2,388.31
<i>Loans, general purposes</i>	<i>954.90</i>	<i>1,836.46</i>	<i>4,561.05</i>	<i>2,358.31</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>37.50</i>	<i>—</i>	<i>30.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,072.24	10,589.73	6,655.51	29,799.00
<i>Departmental</i>	<i>5,766.73</i>	<i>10,198.09</i>	<i>6,655.51</i>	<i>14,919.05</i>
General government	—	—	—	2,495.02
Protection of persons and property	839.13	1,599.99	370.82	—
Health and sanitation	—	5,853.65	3,593.15	—
Highways	1,857.49	1,800.00	460.50	5,706.09
Charities	—	—	—	—
Schools	2,292.01	944.45	1,563.04	6,717.94
Libraries	—	—	—	—
Recreation	—	—	668.00	—
Unclassified	778.10	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>391.64</i>	<i>—</i>	<i>14,879.95</i>
Electric light	—	—	—	—
Water	—	391.64	—	14,879.95
All other	—	—	—	—
<i>Cemeteries</i>	<i>305.51</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	122,000.00	283,660.48	69,000.00	78,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,500.00</i>	<i>8,160.48</i>	<i>17,000.00</i>	<i>19,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>114,500.00</i>	<i>275,500.00</i>	<i>52,000.00</i>	<i>59,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,509.54	131.85	675.38	2,510.03
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,509.54</i>	<i>131.85</i>	<i>675.38</i>	<i>2,510.03</i>
Refunds	494.48	508.22	1,348.27	4,944.34
Agency, trust, and investment	44,465.63	31,737.76	24,136.35	151,251.73
<i>Taxes and licenses for State</i>	<i>4,150.00</i>	<i>6,800.00</i>	<i>5,600.00</i>	<i>16,450.00</i>
<i>Taxes for county</i>	<i>7,179.34</i>	<i>12,775.95</i>	<i>9,687.79</i>	<i>59,368.10</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>31,583.09</i>	<i>11,444.96</i>	<i>7,055.29</i>	<i>74,346.63</i>
<i>All other</i>	<i>1,553.20</i>	<i>716.85</i>	<i>1,793.27</i>	<i>1,087.00</i>
RECAPITULATION.				
Maintenance and interest	\$322,006.09	\$432,238.52	\$286,416.39	\$631,289.77
Permanent debt (except from sinking funds)	7,500.00	8,160.48	17,000.00	19,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,072.24	10,589.73	6,655.51	29,799.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	114,500.00	275,500.00	52,000.00	59,000.00
Transfers (except to sinking funds) and refunds	4,004.02	640.07	2,023.65	7,454.37
Agency, trust, and investment	44,465.63	31,737.76	24,136.35	151,251.73
Total payments	\$498,547.98	\$758,866.56	\$388,231.90	\$898,294.87
<i>Balance on hand, including funds</i>	<i>85,336.55</i>	<i>117,980.75</i>	<i>95,686.44</i>	<i>348,881.73</i>
GRAND TOTAL	\$583,884.53	\$876,847.31	\$483,918.34	\$1,247,176.60

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Millbury POPULATION 7,666	Montague POPULATION 7,602	Ware POPULATION 7,578	Franklin POPULATION 7,531
REVENUE.	\$375,152.67	\$499,983.64	\$418,425.21	\$470,955.98
General	321,552.88	400,510.22	330,625.47	371,609.12
Taxes	286,265.65	350,816.44	270,895.17	324,685.66
Property, poll, and income	240,905.76	297,442.82	229,683.27	287,796.14
Corporation, bank, etc.	45,359.89	53,373.62	41,211.90	36,889.52
Licenses and permits	3,692.50	6,893.00	7,457.60	6,934.00
Fines and forfeits	82.25	305.00	521.60	322.00
Grants and gifts	31,512.48	42,495.78	51,751.30	39,667.46
For expenses	31,512.48	42,495.78	36,751.30	37,900.80
For outlays	—	—	15,000.00	1,766.66
All other	—	—	—	—
Commercial	53,599.79	99,473.42	87,799.74	99,346.86
Special assessments	—	26.40	—	61.00
To meet expenses	—	26.40	—	—
To meet outlays	—	—	—	61.00
Privileges	9,386.12	9,963.45	8,704.89	11,705.00
Departmental	41,023.27	56,936.77	42,949.42	54,156.77
General government	198.31	158.44	1,564.10	174.65
Protection of persons and property	114.70	539.53	2,632.55	358.89
Health and sanitation	1,138.78	513.92	737.13	817.94
Highways	5,316.46	59.44	543.00	5,800.48
Charities	31,462.21	47,226.49	30,099.04	43,298.54
Soldiers' benefits	1,395.00	2,000.00	860.00	310.00
Schools	1,328.93	5,956.85	4,421.52	3,382.79
Libraries	21.29	323.10	—	—
Recreation	—	—	—	—
Unclassified	47.59	159.00	2,092.08	13.48
Public service enterprises	—	31,905.12	32,031.25	30,110.12
Electric light	—	—	—	—
Water	—	—	32,001.25	30,110.12
All other	—	31,905.12	30.00	—
Cemeteries	2,051.00	—	2,892.40	—
Interest	1,139.40	641.68	1,221.78	3,313.97
On sinking funds	—	—	—	—
On trust and investment funds	134.84	51.40	539.71	20.10
All other	1,004.56	590.28	682.07	3,293.87
NON-REVENUE.	\$138,421.51	\$301,800.78	\$115,003.50	\$24,767.32
Offsets to outlays	4,207.76	55.00	100.00	1,728.50
Departmental	4,207.76	55.00	100.00	1,728.50
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	104,000.00	200,008.00	—	—
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	104,000.00	200,000.00	—	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	8.00	—	—
Transfers	1,236.39	40,113.28	76,279.51	20.10
From sinking funds	—	—	—	—
All other	1,236.39	40,113.28	76,279.51	20.10
Refunds	315.35	1,115.83	323.84	330.55
Agency, trust, and investment	28,662.01	60,508.67	38,300.15	22,688.17
Taxes and licenses for State	5,500.00	8,150.00	5,450.00	7,250.00
Taxes for county	9,514.79	21,850.54	17,331.63	10,005.70
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	12,345.42	29,208.93	14,290.99	3,755.57
All other	1,301.80	1,299.20	1,227.53	1,676.90
RECAPITULATION.				
Revenue and offsets to outlays	\$379,360.43	\$500,038.64	\$418,525.21	\$472,684.48
Premiums	—	8.00	—	—
Municipal indebtedness	104,000.00	200,000.00	—	—
Transfers and refunds	1,551.74	41,229.11	76,603.35	350.65
Agency, trust, and investment	28,662.01	60,508.67	38,300.15	22,688.17
Total receipts	\$513,574.18	\$801,784.42	\$533,428.71	\$495,723.30
Balance on hand, including funds	82,969.05	148,875.63	163,628.23	141,121.91
GRAND TOTAL	\$596,543.23	\$950,660.05	\$697,056.94	\$636,845.21

Graded According to Population of 1945 — Continued.

PAYMENTS.	Millbury POPULATION 7,666	Montague POPULATION 7,602	Ware POPULATION 7,578	Franklin POPULATION 7,531
Maintenance	\$325,955.46	\$456,817.17	\$319,874.90	\$359,403.78
<i>Departmental</i>	<i>322,369.60</i>	<i>432,550.40</i>	<i>290,684.52</i>	<i>341,495.84</i>
General government	19,994.85	19,324.29	25,945.31	12,735.72
Protection of persons and property	25,627.14	18,872.67	23,909.43	29,546.46
Health and sanitation	11,073.81	17,578.17	8,307.33	18,121.41
Highways	52,348.78	46,706.41	36,049.73	39,360.31
Charities	80,887.16	119,242.41	85,487.86	102,394.64
Soldiers' benefits	6,241.27	9,954.39	6,800.87	2,607.38
Schools	115,960.84	181,509.63	88,338.05	124,019.32
Libraries	3,443.96	8,081.19	3,204.69	3,241.63
Recreation	719.83	3,900.84	2,612.34	2,726.23
Pensions	1,200.00	3,332.74	400.00	—
Unclassified	4,871.96	4,047.66	9,628.91	6,742.74
<i>Public service enterprises</i>	<i>—</i>	<i>23,786.67</i>	<i>22,948.08</i>	<i>17,577.48</i>
Electric light	—	—	—	—
Water	—	—	22,848.08	17,577.48
All other	—	23,786.67	100.00	—
<i>Cemeteries</i>	<i>3,585.86</i>	<i>—</i>	<i>6,242.30</i>	<i>330.46</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>480.10</i>	<i>—</i>	<i>—</i>
Interest	1,640.50	3,134.58	1,637.50	1,796.82
<i>Loans, general purposes</i>	<i>1,640.50</i>	<i>3,134.58</i>	<i>1,230.00</i>	<i>1,262.45</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>407.50</i>	<i>534.87</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,893.81	1,415.78	32,046.02	3,048.70
<i>Departmental</i>	<i>5,893.81</i>	<i>1,415.78</i>	<i>32,046.02</i>	<i>2,972.40</i>
General government	—	—	—	—
Protection of persons and property	300.00	—	—	284.00
Health and sanitation	75.24	—	—	698.49
Highways	5,518.57	494.84	738.42	831.71
Charities	—	—	—	—
Schools	—	920.94	350.25	62.97
Libraries	—	—	—	—
Recreation	—	—	28,853.34	1,095.23
Unclassified	—	—	2,104.01	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>76.30</i>
Electric light	—	—	—	—
Water	—	—	—	76.30
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	120,570.80	215,000.00	24,000.00	30,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,648.06</i>	<i>15,000.00</i>	<i>24,000.00</i>	<i>30,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>106,922.74</i>	<i>200,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,236.39	40,113.28	76,279.51	20.10
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,236.39</i>	<i>40,113.28</i>	<i>76,279.51</i>	<i>20.10</i>
Refunds	315.35	1,115.83	323.84	330.55
Agency, trust, and investment	26,480.61	84,644.08	109,699.12	22,544.04
<i>Taxes and licenses for State</i>	<i>5,600.00</i>	<i>8,150.00</i>	<i>5,450.00</i>	<i>7,250.00</i>
<i>Taxes for county</i>	<i>9,514.79</i>	<i>21,850.54</i>	<i>17,331.63</i>	<i>10,005.70</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,158.62</i>	<i>53,338.94</i>	<i>85,680.96</i>	<i>3,604.24</i>
<i>All other</i>	<i>1,307.20</i>	<i>1,304.60</i>	<i>1,236.53</i>	<i>1,684.10</i>
RECAPITULATION.				
Maintenance and interest	\$327,595.96	\$459,951.75	\$321,512.40	\$361,200.60
Permanent debt (except from sinking funds)	13,648.06	15,000.00	24,000.00	30,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,893.81	1,415.78	32,046.02	3,048.70
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	106,922.74	200,000.00	—	—
Transfers (except to sinking funds) and refunds	1,551.74	41,229.11	76,603.35	350.65
Agency, trust, and investment	26,480.61	84,644.08	109,699.12	22,544.04
Total payments	\$482,092.92	\$802,240.72	\$563,860.89	\$417,643.99
Balance on hand, including funds	114,450.31	148,419.33	133,196.05	219,201.22
GRAND TOTAL	\$596,543.23	\$950,660.05	\$697,056.94	\$636,845.21

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wareham POPULATION 7,439	Dracut POPULATION 7,434	South Hadley POPULATION 7,352	Amherst POPULATION 7,089
REVENUE.	\$523,630.29	\$367,838.58	\$512,886.72	\$507,065.14
General	436,289.02	309,576.77	328,443.43	353,218.52
<i>Taxes</i>	<i>382,414.40</i>	<i>253,623.01</i>	<i>292,866.12</i>	<i>310,610.99</i>
Property, poll, and income	360,720.86	232,237.17	261,445.28	295,181.81
Corporation, bank, etc.	21,693.54	21,385.84	31,421.14	15,429.18
<i>Licenses and permits</i>	<i>5,364.60</i>	<i>4,050.50</i>	<i>4,060.50</i>	<i>6,470.60</i>
<i>Fines and forfeits</i>	<i>603.00</i>	<i>125.50</i>	<i>173.90</i>	<i>286.63</i>
<i>Grants and gifts</i>	<i>47,907.12</i>	<i>51,777.76</i>	<i>31,342.61</i>	<i>35,850.40</i>
For expenses	47,907.12	51,777.76	31,342.61	34,850.40
For outlays	—	—	—	1,000.00
All other	—	—	—	—
Commercial	87,341.27	58,261.81	184,443.29	153,846.62
<i>Special assessments</i>	<i>—</i>	<i>26.65</i>	<i>710.00</i>	<i>11,230.55</i>
To meet expenses	—	26.65	—	6,290.14
To meet outlays	—	—	710.00	4,940.21
<i>Privileges</i>	<i>13,384.53</i>	<i>6,605.60</i>	<i>10,407.21</i>	<i>11,640.73</i>
<i>Departmental</i>	<i>167,200.85</i>	<i>48,970.67</i>	<i>43,415.37</i>	<i>66,373.07</i>
General government	861.30	350.50	543.37	1,863.23
Protection of persons and property	361.40	322.18	861.26	530.49
Health and sanitation	2,190.50	690.13	931.46	2,534.01
Highways	4.00	5,609.87	3,935.12	1,319.50
Charities	53,284.18	40,418.98	32,103.43	33,662.02
Soldiers' benefits	580.00	286.00	664.00	125.00
Schools	7,478.26	1,202.62	4,205.98	26,174.57
Libraries	—	—	45.74	137.50
Recreation	2,138.65	—	—	10.00
Unclassified	1,302.56	90.39	125.01	16.75
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>127,955.82</i>	<i>62,263.55</i>
Electric light	—	—	127,955.82	—
Water	—	—	—	62,263.55
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,649.71</i>	<i>111.90</i>	<i>—</i>	<i>787.05</i>
<i>Interest</i>	<i>3,106.18</i>	<i>2,546.99</i>	<i>1,954.89</i>	<i>1,651.82</i>
On sinking funds	—	—	—	—
On trust and investment funds	751.75	264.86	359.42	647.22
All other	2,354.43	2,282.13	1,595.47	904.60
NON-REVENUE.	\$174,574.28	\$38,855.37	\$122,623.28	\$47,677.07
Offsets to outlays	1,057.67	7,085.16	3,080.00	—
<i>Departmental</i>	<i>1,057.67</i>	<i>7,085.16</i>	<i>3,080.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	75,000.00	12,625.00	3,200.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>75,000.00</i>	<i>12,625.00</i>	<i>3,200.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	7,251.76	319.83	72,657.19	1,076.27
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	7,251.76	319.83	72,657.19	1,076.27
Refunds	819.00	665.25	436.90	465.71
Agency, trust, and investment	90,445.85	18,160.13	43,249.19	46,135.09
<i>Taxes and licenses for State</i>	<i>10,850.00</i>	<i>3,950.00</i>	<i>7,250.00</i>	<i>7,600.00</i>
<i>Taxes for county</i>	<i>21,198.83</i>	<i>5,929.62</i>	<i>23,055.84</i>	<i>24,168.88</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>15,435.94</i>	<i>7,031.31</i>	<i>11,819.58</i>	<i>12,783.21</i>
All other	42,961.08	1,249.20	1,123.77	1,583.00
RECAPITULATION.				
Revenue and offsets to outlays	\$524,687.96	\$374,923.74	\$515,966.72	\$507,065.14
Premiums	—	—	—	—
Municipal indebtedness	75,000.00	12,625.00	3,200.00	—
Transfers and refunds	8,070.76	985.08	73,094.09	1,541.98
Agency, trust, and investment	90,445.85	18,160.13	43,249.19	46,135.09
Total receipts	\$698,204.57	\$406,693.95	\$635,510.00	\$554,742.21
Balance on hand, including funds	63,563.46	107,593.41	217,446.00	161,646.75
GRAND TOTAL	\$761,768.03	\$514,287.36	\$852,956.00	\$716,388.96

¹ Includes \$0.30 from administration of trust funds.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Wareham POPULATION 7,439	Dracut POPULATION 7,434	South Hadley POPULATION 7,352	Amherst POPULATION 7,089
Maintenance	\$434,960.37	\$307,070.75	\$415,115.64	\$382,986.29
<i>Departmental</i>	<i>429,401.39</i>	<i>306,427.36</i>	<i>319,777.15</i>	<i>362,964.15</i>
General government	31,604.68	21,361.35	20,626.32	19,669.57
Protection of persons and property	36,949.81	18,386.77	15,008.88	38,196.20
Health and sanitation	42,261.63	5,945.70	13,093.45	18,357.64
Highways	39,493.63	44,846.66	36,495.09	50,326.17
Charities	127,389.85	104,141.74	74,232.89	78,460.32
Soldiers' benefits	4,834.70	2,923.92	7,368.29	1,932.12
Schools	128,540.17	100,128.04	129,334.57	146,912.64
Libraries	2,000.00	3,296.04	4,515.82	2,292.57
Recreation	9,932.40	538.26	2,014.01	1,975.88
Pensions	—	1,400.00	5,502.00	—
Unclassified	6,334.52	3,458.88	5,585.83	4,841.04
<i>Public service enterprises</i>	<i>15.00</i>	<i>—</i>	<i>101,338.49</i>	<i>18,040.09</i>
Electric light	—	—	101,338.49	—
Water	—	—	—	18,040.09
All other	15.00	—	—	—
<i>Cemeteries</i>	<i>5,543.68</i>	<i>643.39</i>	<i>—</i>	<i>1,982.05</i>
<i>Administration of trust funds</i>	<i>.30</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,113.73	893.71	3,794.00	10,936.25
<i>Loans, general purposes</i>	<i>1,113.73</i>	<i>893.71</i>	<i>3,794.00</i>	<i>3,686.25</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7,250.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	16,880.72	3,670.19	16,697.50	16,431.56
<i>Departmental</i>	<i>16,185.22</i>	<i>3,670.19</i>	<i>14,986.81</i>	<i>10,399.00</i>
General government	750.00	—	—	—
Protection of persons and property	—	549.20	—	81.40
Health and sanitation	—	—	475.30	—
Highways	14,471.34	52.00	2,258.24	8,496.92
Charities	—	—	—	—
Schools	569.88	2,497.61	3,253.27	1,820.68
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	394.00	571.38	9,000.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,710.69</i>	<i>6,032.56</i>
Electric light	—	—	1,710.69	—
Water	—	—	—	6,032.56
All other	—	—	—	—
<i>Cemeteries</i>	<i>695.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	85,000.00	24,625.00	16,600.00	35,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>10,000.00</i>	<i>12,000.00</i>	<i>16,000.00</i>	<i>1 35,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>75,000.00</i>	<i>12,625.00</i>	<i>600.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	7,251.76	319.83	72,657.19	1,076.27
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>7,251.76</i>	<i>319.83</i>	<i>72,657.19</i>	<i>1,076.27</i>
Refunds	819.00	665.25	436.90	465.71
Agency, trust, and investment	94,531.89	14,393.77	113,383.72	46,141.93
<i>Taxes and licenses for State</i>	<i>10,850.00</i>	<i>3,950.00</i>	<i>7,250.00</i>	<i>7,600.00</i>
<i>Taxes for county</i>	<i>21,198.83</i>	<i>5,929.62</i>	<i>23,055.84</i>	<i>24,168.88</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>19,521.98</i>	<i>3,264.95</i>	<i>81,932.31</i>	<i>12,791.85</i>
<i>All other</i>	<i>42,961.08</i>	<i>1,249.20</i>	<i>1,145.57</i>	<i>1,581.20</i>

RECAPITULATION.

Maintenance and interest	\$436,074.10	\$307,964.46	\$418,909.64	\$393,922.54
Permanent debt (except from sinking funds)	10,000.00	12,000.00	16,000.00	1 35,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	16,880.72	3,670.19	16,697.50	16,431.56
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	75,000.00	12,625.00	600.00	—
Transfers (except to sinking funds) and refunds	8,070.76	985.08	73,094.09	1,541.98
Agency, trust, and investment	94,531.89	14,393.77	113,383.72	46,141.93
Total payments	\$640,557.47	\$351,638.50	\$638,684.95	\$493,038.01
<i>Balance on hand, including funds</i>	<i>121,210.56</i>	<i>162,648.86</i>	<i>214,271.05</i>	<i>223,350.95</i>
GRAND TOTAL	\$761,768.03	\$514,287.36	\$852,956.00	\$716,388.96

1 Includes \$4,000 paid from sewer reserve and \$1,000 paid from gifts for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Maynard POPULATION 7,017	Mansfield POPULATION 6,978	Somerset POPULATION 6,815	Spencer POPULATION 6,765
REVENUE.	\$366,813.66	\$659,190.20	\$463,032.03	\$357,240.43
General	298,445.96	320,483.53	381,931.84	276,954.00
<i>Taxes</i>	<i>271,386.71</i>	<i>285,328.21</i>	<i>357,923.65</i>	<i>225,868.92</i>
Property, poll, and income	207,183.12	245,670.40	339,209.17	211,108.39
Corporation, bank, etc.	64,203.59	39,657.81	18,714.38	14,760.53
<i>Licenses and permits</i>	<i>6,740.50</i>	<i>3,957.50</i>	<i>1,744.60</i>	<i>5,989.50</i>
<i>Fines and forfeits</i>	<i>776.50</i>	<i>536.21</i>	<i>318.50</i>	<i>27.00</i>
<i>Grants and gifts</i>	<i>19,542.25</i>	<i>30,661.61</i>	<i>21,945.29</i>	<i>45,068.58</i>
For expenses	19,542.25	30,661.61	21,945.29	45,068.58
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	68,367.70	338,706.67	81,100.19	80,286.43
<i>Special assessments</i>	<i>4,375.34</i>	<i>6,067.89</i>	—	—
To meet expenses	10.00	2,908.32	—	—
To meet outlays	4,365.34	3,159.57	—	—
<i>Privileges</i>	<i>9,441.86</i>	<i>10,584.88</i>	<i>8,325.85</i>	<i>8,596.32</i>
<i>Departmental</i>	<i>27,482.25</i>	<i>37,572.75</i>	<i>28,289.23</i>	<i>48,335.87</i>
General government	1,621.30	1,548.46	105.54	347.90
Protection of persons and property	861.32	224.96	350.20	485.93
Health and sanitation	2,265.42	937.54	634.27	2,237.22
Highways	2,573.74	126.82	—	11,232.16
Charities	18,072.36	32,269.35	20,848.63	29,188.05
Soldiers' benefits	1,114.97	312.40	362.00	600.00
Schools	441.50	1,121.45	5,776.12	3,854.11
Libraries	98.64	268.14	166.92	240.50
Recreation	50.00	—	—	150.00
Unclassified	383.00	763.63	45.55	—
<i>Public service enterprises</i>	<i>21,809.99</i>	<i>281,467.50</i>	<i>43,696.91</i>	<i>14,341.82</i>
Electric light	—	245,438.54	—	—
Water	21,809.99	36,028.96	43,696.91	14,341.82
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,586.75</i>	—	—	<i>321.86</i>
<i>Interest</i>	<i>1,671.51</i>	<i>3,013.65</i>	<i>788.20</i>	<i>8,690.56</i>
On sinking funds	—	—	—	—
On trust and investment funds	6.00	58.51	96.29	5,990.93
All other	1,665.51	2,955.14	691.91	2,699.63
NON-REVENUE.	\$57,774.23	\$146,184.71	\$50,970.78	\$137,432.71
Offsets to outlays	350.00	4,513.35	1,268.36	3,769.97
<i>Departmental</i>	<i>350.00</i>	<i>4,513.35</i>	<i>1,268.36</i>	<i>3,769.97</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	2,000.00	100,000.00	—	100,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>2,000.00</i>	<i>100,000.00</i>	—	<i>100,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	15,106.00	3.70	5,000.00	3,876.10
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	15,106.00	3.70	5,000.00	3,876.10
Refunds	1,530.37	711.62	1,017.20	1,427.78
Agency, trust, and investment	38,787.86	40,956.04	43,685.22	28,358.86
<i>Taxes and licenses for State</i>	<i>6,160.00</i>	<i>6,396.67</i>	<i>9,600.00</i>	<i>4,400.00</i>
<i>Taxes for county</i>	<i>9,232.19</i>	<i>12,576.82</i>	<i>19,013.78</i>	<i>7,611.83</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>22,521.47</i>	<i>19,546.75</i>	<i>14,423.44</i>	<i>15,464.43</i>
<i>All other</i>	<i>874.20</i>	<i>2,435.80</i>	<i>648.00</i>	<i>882.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$367,163.66	\$663,703.55	\$464,300.39	\$361,010.40
Premiums	—	—	—	—
Municipal indebtedness	2,000.00	100,000.00	—	100,000.00
Transfers and refunds	16,636.37	715.32	6,017.20	5,303.88
Agency, trust, and investment	38,787.86	40,956.04	43,685.22	28,358.86
Total receipts	\$424,587.89	\$805,374.91	\$514,002.81	\$494,673.14
Balance on hand, including funds	161,183.59	110,632.97	164,668.60	77,388.87
GRAND TOTAL	\$585,771.48	\$916,057.88	\$678,671.41	\$572,062.01

Graded According to Population of 1945 — Continued.

PAYMENTS.	Maynard Population 7,017	Mansfield Population 6,978	Somerset Population 6,815	Spencer Population 6,765
Maintenance	\$284,177.63	\$548,458.53	\$348,666.99	\$278,620.41
<i>Departmental</i>	<i>268,934.33</i>	<i>312,361.34</i>	<i>326,484.00</i>	<i>272,311.76</i>
General government	15,527.57	21,061.82	19,281.69	15,957.26
Protection of persons and property	31,532.65	29,317.56	46,241.05	21,007.71
Health and sanitation	19,678.13	17,105.93	21,683.23	13,670.76
Highways	42,581.06	37,042.44	36,972.52	60,570.90
Charities	51,140.43	78,113.62	67,640.09	78,972.53
Soldiers' benefits	3,706.77	1,773.43	1,292.25	2,631.59
Schools	89,006.39	110,172.46	125,786.90	70,466.73
Libraries	4,056.54	4,515.65	4,399.23	3,536.89
Recreation	2,368.80	2,617.05	1,276.86	1,137.28
Pensions	5,734.78	—	—	—
Unclassified	3,601.21	10,641.38	1,910.18	4,360.11
<i>Public service enterprises</i>	<i>9,631.92</i>	<i>235,897.19</i>	<i>22,182.99</i>	<i>3,570.32</i>
Electric light	—	213,757.12	—	—
Water	9,631.92	22,140.07	22,182.99	3,570.32
All other	—	—	—	—
<i>Cemeteries</i>	<i>5,374.42</i>	<i>200.00</i>	<i>—</i>	<i>772.45</i>
<i>Administration of trust funds</i>	<i>236.96</i>	<i>—</i>	<i>—</i>	<i>1,963.88</i>
Interest	5,102.92	5,685.97	12,110.00	3,882.65
<i>Loans, general purposes</i>	<i>4,777.92</i>	<i>4,883.47</i>	<i>2,110.00</i>	<i>2,893.15</i>
<i>Loans, public service enterprises</i>	<i>325.00</i>	<i>802.50</i>	<i>10,000.00</i>	<i>989.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,662.71	4,412.30	10,070.88	240.70
<i>Departmental</i>	<i>8,336.71</i>	<i>2,550.59</i>	<i>10,070.88</i>	<i>240.70</i>
General government	—	69.59	870.06	65.00
Protection of persons and property	—	—	—	—
Health and sanitation	647.02	1,559.53	1,536.60	—
Highways	7,240.31	—	6,056.02	175.70
Charities	—	921.47	—	—
Schools	97.64	—	939.65	—
Libraries	—	—	—	—
Recreation	351.74	—	—	—
Unclassified	—	—	668.55	—
<i>Public service enterprises</i>	<i>—</i>	<i>1,861.71</i>	<i>—</i>	<i>—</i>
Electric light	—	1,861.71	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>336.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	20,000.00	119,000.00	32,750.00	132,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>18,000.00</i>	<i>119,000.00</i>	<i>32,750.00</i>	<i>15,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,000.00</i>	<i>100,000.00</i>	<i>—</i>	<i>117,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	15,106.00	3.70	5,000.00	3,876.10
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>15,106.00</i>	<i>3.70</i>	<i>5,000.00</i>	<i>3,876.10</i>
Refunds	1,530.37	711.62	1,017.20	1,427.78
Agency, trust, and investment	53,334.55	37,267.58	48,697.57	28,353.33
<i>Taxes and licenses for State</i>	<i>6,160.00</i>	<i>6,396.67</i>	<i>9,600.00</i>	<i>4,400.00</i>
<i>Taxes for county</i>	<i>9,252.19</i>	<i>12,576.82</i>	<i>19,013.78</i>	<i>7,611.83</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>37,068.16</i>	<i>15,851.69</i>	<i>19,435.79</i>	<i>15,462.50</i>
<i>All other</i>	<i>874.20</i>	<i>2,442.40</i>	<i>648.00</i>	<i>879.00</i>
RECAPITULATION.				
Maintenance and interest	\$289,280.55	\$554,144.50	\$360,776.99	\$282,503.06
Permanent debt (except from sinking funds)	18,000.00	119,000.00	32,750.00	15,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,662.71	4,412.30	10,070.88	240.70
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,000.00	100,000.00	—	117,000.00
Transfers (except to sinking funds) and refunds	16,636.37	715.32	6,017.20	5,303.88
Agency, trust, and investment	53,334.55	37,267.58	48,697.57	28,353.33
Total payments	\$387,914.18	\$715,539.70	\$458,312.64	\$448,400.97
<i>Balance on hand, including funds</i>	<i>197,857.30</i>	<i>200,518.18</i>	<i>220,358.77</i>	<i>123,661.04</i>
GRAND TOTAL	\$585,771.48	\$916,057.88	\$678,671.41	\$572,062.01

¹ Includes \$9,000 paid from sewer reserve.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Canton POPULATION 6,704	Westborough POPULATION 6,665	Uxbridge POPULATION 6,635	Ipswich POPULATION 6,610
REVENUE.	\$475,869.95	\$291,644.50	\$379,941.66	\$584,043.86
General	391,167.04	211,673.59	307,190.41	346,777.11
<i>Taxes</i>	<i>356,845.06</i>	<i>169,048.93</i>	<i>279,209.29</i>	<i>310,068.77</i>
Property, poll, and income	314,056.87	156,415.41	245,092.43	295,483.55
Corporation, bank, etc.	42,788.19	12,633.52	34,116.86	14,585.22
<i>Licenses and permits</i>	<i>4,998.50</i>	<i>4,056.50</i>	<i>6,819.00</i>	<i>5,776.50</i>
<i>Fines and forfeits</i>	<i>271.25</i>	<i>—</i>	<i>320.00</i>	<i>239.25</i>
<i>Grants and gifts</i>	<i>29,052.23</i>	<i>38,568.16</i>	<i>20,842.12</i>	<i>30,692.59</i>
For expenses	29,052.23	38,568.16	20,842.12	30,692.59
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	84,702.91	79,970.91	72,751.25	237,266.75
<i>Special assessments</i>	<i>1,289.89</i>	<i>—</i>	<i>—</i>	<i>317.25</i>
To meet expenses	1,289.89	—	—	317.25
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>10,531.01</i>	<i>7,159.74</i>	<i>11,055.41</i>	<i>8,091.06</i>
<i>Departmental</i>	<i>42,752.35</i>	<i>49,072.29</i>	<i>34,233.30</i>	<i>38,069.72</i>
General government	341.10	1,371.00	45.19	500.51
Protection of persons and property	1,357.52	805.27	2,746.26	2,578.03
Health and sanitation	2,447.40	7,223.27	576.43	468.14
Highways	2,178.57	6,849.46	5,757.40	2,761.66
Charities	31,270.61	30,069.01	23,780.20	26,785.18
Soldiers' benefits	750.00	440.00	485.00	575.00
Schools	1,870.98	1,225.57	596.57	3,171.86
Libraries	264.42	200.71	118.25	—
Recreation	—	386.00	—	—
Unclassified	2,271.75	502.00	128.00	1,229.34
<i>Public service enterprises</i>	<i>25,583.74</i>	<i>16,789.61</i>	<i>23,688.68</i>	<i>182,675.59</i>
Electric light	—	—	—	152,473.69
Water	25,583.74	16,789.61	23,688.68	30,160.46
All other	—	—	—	41.44
<i>Cemeteries</i>	<i>2,172.83</i>	<i>3,269.89</i>	<i>—</i>	<i>3,069.94</i>
<i>Interest</i>	<i>2,373.09</i>	<i>3,679.88</i>	<i>3,773.86</i>	<i>5,043.19</i>
<i>On sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>On trust and investment funds</i>	<i>332.69</i>	<i>2,295.27</i>	<i>2,606.17</i>	<i>1,707.69</i>
<i>All other</i>	<i>2,040.40</i>	<i>1,384.11</i>	<i>1,167.69</i>	<i>3,335.50</i>
NON-REVENUE.	\$338,959.27	\$59,791.86	\$56,608.22	\$108,559.84
Offsets to outlays	119.72	526.74	2,987.36	1,967.50
<i>Departmental</i>	<i>—</i>	<i>526.74</i>	<i>2,987.36</i>	<i>1,967.50</i>
<i>Public service enterprises</i>	<i>119.72</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	263,395.06	9,875.00	—	1,000.00
<i>Loans, general purposes</i>	<i>12,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>250,000.00</i>	<i>9,875.00</i>	<i>—</i>	<i>1,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>1,372.46</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>22.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	51,032.56	28,418.84	1,919.50	40,114.85
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>51,032.56</i>	<i>28,418.84</i>	<i>1,919.50</i>	<i>40,114.85</i>
Refunds	2,039.37	543.32	230.29	2,840.74
Agency, trust, and investment	22,372.56	20,427.96	51,471.07	62,636.75
<i>Taxes and licenses for State</i>	<i>7,150.00</i>	<i>8,700.00</i>	<i>6,400.00</i>	<i>5,600.00</i>
<i>Taxes for county</i>	<i>9,867.69</i>	<i>6,400.86</i>	<i>11,071.76</i>	<i>10,521.87</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,698.87</i>	<i>9,275.30</i>	<i>33,176.41</i>	<i>45,362.91</i>
<i>All other</i>	<i>656.00</i>	<i>1,051.80</i>	<i>822.90</i>	<i>1,152.47</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$475,989.67	\$292,171.24	\$382,929.02	\$586,011.36
Premiums	22.60	—	—	—
Municipal indebtedness	263,372.46	9,875.00	—	1,000.00
Transfers and refunds	53,071.93	28,962.16	2,149.79	42,955.59
Agency, trust, and investment	22,372.56	20,427.96	51,471.07	62,636.75
Total receipts	\$814,829.22	\$351,436.36	\$436,549.88	\$692,603.70
<i>Balance on hand, including funds</i>	<i>190,633.29</i>	<i>108,079.88</i>	<i>163,471.34</i>	<i>72,556.66</i>
GRAND TOTAL	\$1,005,462.51	\$459,516.24	\$600,021.22	\$765,160.36

Graded According to Population of 1945 — Continued.

PAYMENTS.	Canton POPULATION 6,704	Westborough POPULATION 6,665	Uxbridge POPULATION 6,635	Ipswich POPULATION 6,610
Maintenance	\$386,507.19	\$254,917.26	\$302,075.66	\$429,421.83
<i>Departmental</i>	<i>364,113.56</i>	<i>239,466.17</i>	<i>285,492.15</i>	<i>320,866.89</i>
General government	28,664.33	13,139.52	17,239.13	24,397.08
Protection of persons and property	52,841.06	17,003.13	19,541.56	44,027.58
Health and sanitation	27,050.37	12,655.48	15,634.40	12,049.87
Highways	50,394.27	39,020.28	46,157.59	41,119.04
Charities	81,268.75	70,374.28	61,309.42	71,731.66
Soldiers' benefits	3,704.32	2,582.27	7,391.99	1,504.93
Schools	106,166.07	71,799.30	110,850.59	111,820.56
Libraries	5,837.82	5,644.52	3,945.49	3,212.47
Recreation	2,319.54	2,026.87	1,337.16	2,024.75
Pensions	—	—	—	1,730.00
Unclassified	5,867.03	5,220.52	2,084.82	7,248.95
<i>Public service enterprises</i>	<i>17,656.58</i>	<i>10,610.16</i>	<i>16,524.51</i>	<i>102,888.40</i>
Electric light	—	—	—	88,131.23
Water	17,656.58	10,610.16	16,524.51	14,757.17
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,737.05</i>	<i>4,840.93</i>	<i>55.00</i>	<i>5,666.54</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>4.00</i>	<i>—</i>
Interest	2,535.07	550.90	3,150.91	3,198.95
<i>Loans, general purposes</i>	<i>2,387.57</i>	<i>550.90</i>	<i>3,150.91</i>	<i>2,283.95</i>
<i>Loans, public service enterprises</i>	<i>147.50</i>	<i>—</i>	<i>—</i>	<i>915.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	10,432.04	11,599.99	10,839.04	17,474.10
<i>Departmental</i>	<i>10,432.04</i>	<i>11,599.99</i>	<i>7,823.53</i>	<i>7,236.37</i>
General government	—	—	1,666.37	2,412.82
Protection of persons and property	5,600.00	—	46.65	173.55
Health and sanitation	97.17	11,599.99	54.75	—
Highways	4,460.00	—	3,507.83	4,650.00
Charities	—	—	—	—
Schools	—	—	2,310.43	—
Libraries	—	—	—	—
Recreation	—	—	237.50	—
Unclassified	274.87	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>3,015.51</i>	<i>10,237.73</i>
Electric light	—	—	—	2,569.15
Water	—	—	3,015.51	7,668.58
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	263,057.91	11,675.00	95,100.00	28,900.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,057.91</i>	<i>1,800.00</i>	<i>15,500.00</i>	<i>26,400.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>250,000.00</i>	<i>9,875.00</i>	<i>79,600.00</i>	<i>2,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	51,032.56	28,418.84	1,919.50	40,114.85
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>51,032.56</i>	<i>28,418.84</i>	<i>1,919.50</i>	<i>40,114.85</i>
Refunds	2,039.37	543.32	230.29	2,840.74
Agency, trust, and investment	69,569.94	43,144.14	25,739.51	63,715.96
<i>Taxes and licenses for State</i>	<i>7,150.00</i>	<i>3,700.00</i>	<i>6,400.00</i>	<i>5,600.00</i>
<i>Taxes for county</i>	<i>9,867.69</i>	<i>6,400.86</i>	<i>11,071.76</i>	<i>10,531.37</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>51,896.25</i>	<i>31,991.48</i>	<i>7,444.85</i>	<i>46,442.12</i>
<i>All other</i>	<i>656.00</i>	<i>1,051.80</i>	<i>822.90</i>	<i>1,152.47</i>
RECAPITULATION.				
Maintenance and interest	\$389,042.26	\$255,468.16	\$305,226.57	\$432,620.78
Permanent debt (except from sinking funds)	13,057.91	1,800.00	15,500.00	26,400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,432.04	11,599.99	10,839.04	17,474.10
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	250,000.00	9,875.00	79,600.00	2,500.00
Transfers (except to sinking funds) and refunds	53,071.93	28,962.16	2,149.79	42,955.59
Agency, trust, and investment	69,569.94	43,144.14	25,739.51	63,715.96
Total payments	\$785,174.08	\$350,849.45	\$439,054.91	\$585,666.43
Balance on hand, including funds	220,288.43	108,666.79	160,966.31	179,493.93
GRAND TOTAL	\$1,005,462.51	\$459,516.24	\$600,021.22	\$765,160.36

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winchendon POPULATION 6,461	Foxborough POPULATION 6,457	Longmeadow POPULATION 6,411	Abington POPULATION 6,374
REVENUE.	\$397,153.97	\$326,348.17	\$486,062.90	\$429,922.26
General	315,011.65	252,775.75	407,154.44	329,254.13
<i>Taxes</i>	263,971.62	220,824.02	398,982.00	272,620.83
Property, poll, and income	233,452.38	205,814.53	376,143.92	259,880.71
Corporation, bank, etc.	30,519.14	15,509.49	22,838.08	12,740.12
<i>Licenses and permits</i>	5,653.60	3,402.00	1,889.25	4,187.50
<i>Fines and forfeits</i>	633.70	514.00	1,004.60	862.50
<i>Grants and gifts</i>	44,721.88	28,004.12	5,278.69	51,583.30
For expenses	44,651.88	28,004.12	5,278.69	51,583.30
For outlays	70.00	—	—	—
All other	31.05	31.61	—	—
Commercial	82,142.32	73,572.42	78,908.46	100,668.13
<i>Special assessments</i>	1,632.69	—	5,796.66	—
To meet expenses	1,632.59	—	—	—
To meet outlays	—	—	5,796.66	—
<i>Privileges</i>	7,903.99	7,806.13	21,289.47	9,155.33
<i>Departmental</i>	46,267.63	33,657.64	13,219.81	57,419.55
General government	501.45	67.10	720.96	357.50
Protection of persons and property	114.87	132.55	1,023.39	441.97
Health and sanitation	3,125.63	368.57	2,904.72	563.95
Highways	3,073.98	3,057.88	745.39	1,998.30
Charities	37,646.02	28,898.46	5,229.65	51,291.23
Soldiers' benefits	887.00	75.00	—	723.50
Schools	763.04	459.08	814.02	1,491.87
Libraries	153.54	156.28	—	150.14
Recreation	—	2.72	1,762.00	—
Unclassified	—	440.00	19.68	401.09
<i>Public service enterprises</i>	16,516.26	29,956.91	36,177.09	30,722.84
Electric light	—	—	—	—
Water	16,516.26	29,956.91	36,177.09	30,722.84
All other	—	—	—	—
<i>Cemeteries</i>	5,176.35	—	—	—
<i>Interest</i>	4,646.60	2,151.74	2,426.43	3,370.41
On sinking funds	—	—	—	—
On trust and investment funds	2,990.79	502.22	202.51	687.29
All other	1,655.81	1,649.52	2,222.92	2,683.12
NON-REVENUE.	\$155,358.73	\$139,415.90	\$54,365.74	\$75,789.76
Offsets to outlays	455.00	—	292.07	2,701.73
<i>Departmental</i>	455.00	—	292.07	2,701.73
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	115,000.00	102,000.00	—	50,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	115,000.00	102,000.00	—	50,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	2,209.05	18,210.51	—	314.94
<i>From sinking funds</i>	—	—	—	—
All other	2,209.05	18,210.51	—	314.94
Refunds	1,200.18	1,257.96	1,763.08	1,045.95
Agency, trust, and investment	36,494.50	17,947.43	52,310.59	21,727.14
<i>Taxes and licenses for State</i>	4,903.33	4,800.00	12,650.00	4,750.00
<i>Taxes for county</i>	8,390.31	6,624.46	22,594.85	9,280.59
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	21,829.26	4,937.97	15,728.14	6,943.52
All other	1,371.60	1,585.00	1,337.60	753.03
RECAPITULATION.				
Revenue and offsets to outlays	\$397,608.97	\$326,348.17	\$486,354.97	\$432,623.99
Premiums	—	—	—	50,000.00
Municipal indebtedness	115,000.00	102,000.00	1,763.08	1,360.89
Transfers and refunds	3,409.23	19,468.47	52,310.59	21,727.14
Agency, trust, and investment	36,494.50	17,947.43	—	—
Total receipts	\$552,512.70	\$465,764.07	\$540,428.64	\$505,712.02
Balance on hand, including funds	106,100.43	71,881.64	228,777.35	91,591.53
GRAND TOTAL	\$658,613.13	\$537,645.71	\$769,205.99	\$597,303.55

Graded According to Population of 1945 — Continued.

PAYMENTS.	Winchendon POPULATION 6,461	Foxborough POPULATION 6,457	Longmeadow POPULATION 6,411	Abington POPULATION 6,374
Maintenance	\$337,942.78	\$264,301.33	\$343,679.96	\$327,210.65
<i>Departmental</i>	<i>322,256.16</i>	<i>249,858.54</i>	<i>323,469.66</i>	<i>304,788.06</i>
General government	24,315.02	18,519.72	25,446.76	15,203.08
Protection of persons and property	21,556.34	25,203.85	36,445.16	19,690.24
Health and sanitation	13,920.62	9,664.06	23,433.35	9,025.82
Highways	39,075.54	33,881.62	36,070.70	23,616.07
Charities	101,248.88	70,427.92	10,314.32	114,952.44
Soldiers' benefits	4,632.47	1,521.69	—	4,764.27
Schools	105,553.77	80,450.10	150,283.55	104,155.75
Libraries	4,767.42	3,076.67	9,628.94	6,664.84
Recreation	993.07	1,552.37	16,818.81	3,517.80
Pensions	2,497.50	1,753.49	—	1,300.00
Unclassified	3,695.53	3,807.05	15,028.07	1,897.75
<i>Public service enterprises</i>	<i>10,651.75</i>	<i>14,442.79</i>	<i>20,206.70</i>	<i>22,422.59</i>
Electric light	—	—	—	—
Water	10,651.75	14,442.79	20,206.70	22,422.59
All other	—	—	—	—
<i>Cemeteries</i>	<i>5,009.09</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>25.78</i>	<i>—</i>	<i>5.60</i>	<i>—</i>
Interest	5,283.01	323.95	3,507.50	5,475.29
<i>Loans, general purposes</i>	<i>5,198.01</i>	<i>286.45</i>	<i>3,507.50</i>	<i>4,975.29</i>
<i>Loans, public service enterprises</i>	<i>85.00</i>	<i>57.50</i>	<i>—</i>	<i>500.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	3,962.71	2,575.89	29,109.82	9,862.83
<i>Departmental</i>	<i>3,175.11</i>	<i>307.06</i>	<i>28,896.45</i>	<i>7,343.39</i>
General government	—	—	—	—
Protection of persons and property	98.23	231.83	813.20	—
Health and sanitation	—	65.23	14,619.31	—
Highways	2,006.57	10.00	8,267.95	1,265.41
Charities	—	—	—	—
Schools	1,065.31	—	1,395.00	3,066.38
Libraries	5.00	—	—	—
Recreation	—	—	3,800.00	—
Unclassified	—	—	—	3,011.60
<i>Public service enterprises</i>	<i>266.51</i>	<i>2,268.83</i>	<i>214.36</i>	<i>2,519.44</i>
Electric light	—	—	—	—
Water	266.51	2,268.83	214.36	2,519.44
All other	—	—	—	—
<i>Cemeteries</i>	<i>521.09</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	144,000.00	107,000.00	27,000.00	133,456.95
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>19,000.00</i>	<i>5,000.00</i>	<i>27,000.00</i>	<i>33,456.95</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>125,000.00</i>	<i>102,000.00</i>	<i>—</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,209.05	18,210.51	—	314.94
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,209.05</i>	<i>18,210.51</i>	<i>—</i>	<i>314.94</i>
Refunds	1,200.18	1,257.96	1,763.08	1,045.95
Agency, trust, and investment	36,424.30	36,113.50	49,958.24	22,154.02
<i>Taxes and licenses for State</i>	<i>4,903.83</i>	<i>4,800.00</i>	<i>12,650.00</i>	<i>4,750.00</i>
<i>Taxes for county</i>	<i>8,390.81</i>	<i>6,624.46</i>	<i>22,594.85</i>	<i>9,280.59</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>21,622.26</i>	<i>23,106.44</i>	<i>13,373.99</i>	<i>7,370.40</i>
<i>All other</i>	<i>1,508.40</i>	<i>1,582.60</i>	<i>1,339.40</i>	<i>753.03</i>
RECAPITULATION.				
Maintenance and interest	\$343,225.79	\$264,625.28	\$347,187.46	\$332,685.94
Permanent debt (except from sinking funds)	19,000.00	5,000.00	27,000.00	33,456.95
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,962.71	2,575.89	29,109.82	9,862.83
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	125,000.00	102,000.00	—	100,000.00
Transfers (except to sinking funds) and refunds	3,409.23	19,468.47	1,763.08	1,360.89
Agency, trust, and investment	36,424.30	36,113.50	49,958.24	22,154.02
Total payments	\$531,022.03	\$429,783.14	\$455,018.60	\$499,520.63
Balance on hand, including funds	127,591.10	107,862.57	314,187.89	97,782.92
GRAND TOTAL	\$658,613.13	\$537,645.71	\$769,205.99	\$597,303.55

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Great Barrington POPULATION 6,232	Tewksbury POPULATION 5,949	Orange POPULATION 5,762	Easton POPULATION 5,723
REVENUE.	\$393,373.99	\$239,813.36	\$372,556.45	\$292,465.23
General	323,854.69	203,572.60	279,316.90	227,085.65
<i>Taxes</i>	<i>270,608.52</i>	<i>173,658.73</i>	<i>225,381.73</i>	<i>169,347.76</i>
Property, poll, and income	234,382.19	167,003.39	205,267.56	156,354.47
Corporation, bank, etc.	36,226.33	6,655.34	20,114.17	12,993.29
<i>Licenses and permits</i>	<i>7,608.00</i>	<i>2,658.00</i>	<i>3,405.00</i>	<i>2,632.50</i>
<i>Fines and forfeits</i>	<i>1,187.50</i>	<i>4.78</i>	<i>275.00</i>	<i>1,419.80</i>
<i>Grants and gifts</i>	<i>44,428.02</i>	<i>27,251.09</i>	<i>50,255.17</i>	<i>63,685.59</i>
For expenses	44,428.02	27,251.09	50,255.17	53,685.59
For outlays	—	—	—	—
All other	22.65	—	—	—
Commercial	69,519.30	36,240.76	93,239.55	65,379.58
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>9,389.31</i>	<i>5,046.50</i>	<i>7,188.53</i>	<i>9,195.44</i>
<i>Departmental</i>	<i>55,044.16</i>	<i>30,029.63</i>	<i>54,387.23</i>	<i>38,638.16</i>
General government	1,811.12	490.25	4,695.57	861.79
Protection of persons and property	84.63	20.09	500.43	402.08
Health and sanitation	—	254.28	1,910.62	647.20
Highways	1,400.00	7,954.65	5,592.93	2,006.52
Charities	45,646.29	18,395.94	34,996.06	29,940.93
Soldiers' benefits	795.00	455.00	247.20	—
Schools	4,155.31	2,296.67	5,855.71	4,634.64
Libraries	1,139.81	11.00	96.35	—
Recreation	—	—	—	—
Unclassified	12.00	151.75	492.36	145.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>26,471.73</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	26,471.73	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,866.91</i>	<i>11.00</i>	<i>3,420.28</i>	<i>—</i>
<i>Interest</i>	<i>2,218.92</i>	<i>1,153.63</i>	<i>1,771.78</i>	<i>17,545.98</i>
On sinking funds	—	—	—	—
On trust and investment fund	1,019.49	320.78	615.51	16,272.76
All other	1,199.43	832.85	1,156.27	1,273.22
NON-REVENUE.	\$37,358.82	\$75,401.46	\$37,285.80	\$67,156.41
Offsets to outlays	—	625.00	—	—
<i>Departmental</i>	<i>—</i>	<i>625.00</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	59,000.00	—	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>59,000.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	928.73	1,500.00	6,204.55	15,912.97
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	928.73	1,500.00	6,204.55	15,912.97
Refunds	226.74	52.01	1,377.61	60.97
Agency, trust, and investment	36,203.35	14,224.45	29,703.64	51,182.47
<i>Taxes and licenses for State</i>	<i>7,150.00</i>	<i>3,700.00</i>	<i>4,200.00</i>	<i>4,410.00</i>
<i>Taxes for county</i>	<i>11,973.62</i>	<i>5,554.32</i>	<i>11,260.40</i>	<i>8,714.65</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>15,533.21</i>	<i>4,166.33</i>	<i>12,569.02</i>	<i>30,569.94</i>
All other	1,546.52	813.80	1,674.22	7,487.88
RECAPITULATION.				
Revenue and offsets to outlays	\$393,373.99	\$240,438.36	\$372,556.45	\$292,465.23
Premiums	—	—	—	—
Municipal indebtedness	—	59,000.00	—	—
Transfers and refunds	1,155.47	1,552.01	7,582.16	15,973.94
Agency, trust, and investment	36,203.35	14,224.45	29,703.64	51,182.47
Total receipts	\$430,732.81	\$315,214.82	\$409,842.25	\$359,621.64
Balance on hand, including funds	110,232.32	59,719.34	106,323.54	96,132.19
GRAND TOTAL	\$540,965.13	\$374,934.16	\$516,165.79	\$455,753.83

Graded According to Population of 1945 — Continued.

PAYMENTS.	Great Barrington POPULATION 6,232	Tewksbury POPULATION 5,949	Orange POPULATION 5,762	Easton POPULATION 5,723
Maintenance	\$358,656.19	\$196,070.31	\$280,742.20	\$259,742.17
<i>Departmental</i>	<i>353,153.38</i>	<i>196,024.31</i>	<i>265,352.13</i>	<i>259,651.18</i>
General government	17,561.83	15,790.70	18,534.91	11,668.88
Protection of persons and property	27,153.70	21,256.57	20,320.86	23,716.78
Health and sanitation	8,097.38	5,258.43	5,969.12	11,261.32
Highways	53,830.49	42,531.85	43,771.95	33,250.34
Charities	116,208.73	42,004.51	81,752.66	72,428.25
Soldiers' benefits	4,916.89	451.74	899.05	513.05
Schools	107,184.27	63,921.85	79,414.59	103,337.95
Libraries	10,757.35	1,969.45	7,722.25	—
Recreation	4,387.77	336.66	1,338.79	147.51
Pensions	—	—	200.00	991.00
Unclassified	3,054.97	1,902.55	5,427.95	2,336.10
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>9,977.88</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	9,977.88	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>5,453.23</i>	<i>46.00</i>	<i>5,412.19</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>49.58</i>	<i>—</i>	<i>—</i>	<i>90.99</i>
Interest	950.00	978.19	1,772.85	2,711.25
<i>Loans, general purposes</i>	<i>950.00</i>	<i>978.19</i>	<i>1,672.85</i>	<i>2,711.25</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>100.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	1,636.39	5,475.23	3,111.46	5,452.62
<i>Departmental</i>	<i>1,636.39</i>	<i>5,475.23</i>	<i>2,736.46</i>	<i>5,452.62</i>
General government	—	3,172.85	116.44	—
Protection of persons and property	—	1,880.82	1,421.75	5,026.50
Health and sanitation	—	—	—	—
Highways	643.00	—	—	—
Charities	—	—	123.50	—
Schools	649.21	421.56	—	426.12
Libraries	344.18	—	—	—
Recreation	—	—	47.01	—
Unclassified	—	—	1,027.76	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>375.00</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	375.00	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	7,000.00	66,000.00	31,740.00	9,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,000.00</i>	<i>6,000.00</i>	<i>24,740.00</i>	<i>9,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>60,000.00</i>	<i>7,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	928.73	1,500.00	6,204.55	15,912.97
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>928.73</i>	<i>1,500.00</i>	<i>6,204.55</i>	<i>15,912.97</i>
Refunds	226.74	52.01	1,377.61	60.97
Agency, trust, and Investment	35,064.23	17,296.89	33,555.29	50,156.10
<i>Taxes and licenses for State</i>	<i>7,150.00</i>	<i>3,700.00</i>	<i>4,200.00</i>	<i>4,410.00</i>
<i>Taxes for county</i>	<i>11,973.62</i>	<i>5,554.32</i>	<i>11,260.40</i>	<i>8,714.65</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>14,394.09</i>	<i>7,223.37</i>	<i>16,420.67</i>	<i>29,552.57</i>
<i>All other</i>	<i>1,546.52</i>	<i>819.20</i>	<i>1,674.22</i>	<i>7,478.88</i>
RECAPITULATION.				
Maintenance and interest	\$359,606.19	\$197,048.50	\$282,515.05	\$262,453.42
Permanent debt (except from sinking funds)	7,000.00	6,000.00	24,740.00	9,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,636.39	5,475.23	3,111.46	5,452.62
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	60,000.00	7,000.00	—
Transfers (except to sinking funds) and refunds	1,155.47	1,552.01	7,582.16	15,973.94
Agency, trust, and investment	35,064.23	17,296.89	33,555.29	50,156.10
Total payments	\$404,462.28	\$287,372.63	\$358,503.96	\$343,536.08
Balance on hand, including funds	136,502.85	87,561.53	157,661.83	112,217.75
GRAND TOTAL	\$540,965.13	\$374,934.16	\$516,165.79	\$455,753.83

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Monson POPULATION 5,662	Swansea POPULATION 5,565	Wilmington POPULATION 5,564	Seekonk POPULATION 5,249
REVENUE.	\$269,974.96	\$260,508.10	\$319,467.18	\$200,321.32
General	213,435.54	190,475.87	244,528.00	173,117.74
<i>Taxes</i>	174,335.63	143,176.52	214,477.16	155,323.87
Property, poll, and income	159,667.51	131,113.56	207,821.82	146,546.23
Corporation, bank, etc.	14,668.12	12,062.96	6,655.34	8,777.64
<i>Licenses and permits</i>	2,005.50	1,802.00	3,504.60	1,658.00
<i>Fines and forfeits</i>	119.55	986.60	160.00	979.90
<i>Grants and gifts</i>	36,976.86	44,510.75	26,386.34	15,155.97
For expenses	36,976.86	44,510.75	26,386.34	15,155.97
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	56,539.42	70,032.23	74,939.18	27,203.58
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	6,306.60	7,468.00	5,330.04	7,918.17
<i>Departmental</i>	31,275.10	42,942.55	35,498.49	17,573.40
General government	129.34	125.21	172.40	123.39
Protection of persons and property	25.95	154.66	786.04	66.40
Health and sanitation	—	536.95	255.71	335.25
Highways	6,703.42	4,382.80	1,791.37	—
Charities	22,346.28	31,458.88	26,633.00	16,437.53
Soldiers' benefits	50.00	120.00	612.00	120.00
Schools	2,020.11	5,880.29	5,036.45	208.59
Libraries	—	27.56	76.33	21.20
Recreation	—	—	—	—
Unclassified	—	256.00	135.19	261.04
<i>Public service enterprises</i>	15,883.37	—	28,549.33	—
Electric light	—	—	—	—
Water	15,883.37	—	28,549.33	—
All other	—	—	—	—
<i>Cemeteries</i>	1,495.80	187.00	1,864.70	—
<i>Interest</i>	1,578.55	19,434.88	3,696.62	1,712.01
On sinking funds	—	—	—	—
On trust and investment funds	71.78	18,776.13	327.79	281.90
All other	1,506.77	658.75	3,368.83	1,430.11
NON-REVENUE.	\$79,411.50	\$87,052.65	\$140,810.32	\$78,817.12
Offsets to outlays	253.11	375.00	2,821.50	50.00
<i>Departmental</i>	253.11	375.00	2,821.50	50.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	62,000.00	50,000.00	112,000.00	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	62,000.00	50,000.00	112,000.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	18,183.95	1,994.68	60,169.52
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	18,183.95	1,994.68	60,169.52
Refunds	210.18	219.80	1,618.84	876.99
Agency, trust, and investment	16,948.21	18,273.90	22,375.30	17,720.61
<i>Taxes and licenses for State</i>	2,800.00	3,700.00	3,700.00	4,550.00
<i>Taxes for county</i>	6,001.23	7,328.23	5,554.32	9,011.74
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	8,121.58	6,088.87	11,354.25	1,685.67
<i>All other</i>	1,025.40	1,166.80	1,766.73	2,478.20
RECAPITULATION.				
Revenue and offsets to outlays	\$270,228.07	\$260,883.10	\$322,288.68	\$200,371.32
Premiums	—	—	—	—
Municipal indebtedness	62,000.00	50,000.00	112,000.00	—
Transfers and refunds	210.18	18,403.75	3,613.52	61,046.51
Agency, trust, and investment	16,948.21	18,273.90	22,375.30	17,720.61
Total receipts	\$349,386.46	\$347,560.75	\$460,277.50	\$279,138.44
Balance on hand, including funds	109,844.85	69,704.20	113,421.14	82,856.08
GRAND TOTAL	\$459,231.31	\$417,264.95	\$573,698.64	\$361,994.52

Graded According to Population of 1945 — Continued.

PAYMENTS.	Monson POPULATION 5,662	Swansea POPULATION 5,565	Wilmington POPULATION 5,564	Seekonk POPULATION 5,249
Maintenance	\$213,754.11	\$229,436.94	\$242,428.68	\$166,724.90
<i>Departmental</i>	<i>203,118.15</i>	<i>228,420.06</i>	<i>227,646.41</i>	<i>166,724.90</i>
General government	11,453.20	8,702.60	12,802.89	10,990.14
Protection of persons and property	8,346.82	12,483.93	31,345.01	11,261.29
Health and sanitation	3,253.86	8,699.90	4,739.36	9,756.76
Highways	42,177.47	38,300.35	30,975.82	18,056.94
Charities	55,920.90	73,142.50	60,811.59	37,229.35
Soldiers' benefits	1,652.58	1,641.00	3,349.25	1,345.43
Schools	70,131.63	81,638.17	79,342.28	74,038.45
Libraries	1,200.00	1,906.23	815.91	974.85
Recreation	659.88	124.52	518.90	143.68
Pensions	—	—	—	—
Unclassified	7,321.81	1,780.86	2,945.40	2,928.01
<i>Public service enterprises</i>	<i>8,807.63</i>	<i>—</i>	<i>11,968.39</i>	<i>—</i>
Electric light	—	—	—	—
Water	8,807.63	—	11,968.39	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,828.33</i>	<i>556.90</i>	<i>2,813.88</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>459.98</i>	<i>—</i>	<i>—</i>
Interest	562.00	1,535.78	8,863.94	1,395.00
<i>Loans, general purposes</i>	<i>562.00</i>	<i>1,535.78</i>	<i>1,175.69</i>	<i>1,395.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>7,688.25</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	9,151.79	414.02	13,500.00	571.52
<i>Departmental</i>	<i>8,161.79</i>	<i>414.02</i>	<i>13,500.00</i>	<i>571.52</i>
General government	917.16	—	—	363.49
Protection of persons and property	—	62.00	—	133.03
Health and sanitation	—	—	—	—
Highways	2,879.51	128.75	3,500.00	75.00
Charities	4,251.00	—	—	—
Schools	114.12	173.27	10,000.00	—
Libraries	—	—	—	—
Recreation	—	50.00	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>990.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	990.00	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	69,600.00	59,000.00	187,106.45	5,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,000.00</i>	<i>9,000.00</i>	<i>27,106.45</i>	<i>5,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>66,600.00</i>	<i>50,000.00</i>	<i>160,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	18,183.95	1,994.68	60,169.52
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>18,183.95</i>	<i>1,994.68</i>	<i>60,169.52</i>
Refunds	210.18	219.80	1,618.84	876.99
Agency, trust, and investment	15,755.14	18,456.78	23,600.58	47,295.56
<i>Taxes and licenses for State</i>	<i>2,800.00</i>	<i>3,700.00</i>	<i>3,700.00</i>	<i>4,550.00</i>
<i>Taxes for county</i>	<i>5,001.23</i>	<i>7,328.23</i>	<i>5,554.32</i>	<i>9,011.74</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,928.51</i>	<i>6,184.15</i>	<i>12,595.13</i>	<i>31,232.42</i>
<i>All other</i>	<i>1,025.40</i>	<i>1,244.40</i>	<i>1,751.13</i>	<i>2,601.40</i>
RECAPITULATION.				
Maintenance and interest	\$214,316.11	\$231,022.72	\$251,292.62	\$168,119.90
Permanent debt (except from sinking funds)	3,000.00	9,000.00	27,106.45	5,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,151.79	414.02	13,500.00	571.52
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	66,600.00	50,000.00	160,000.00	—
Transfers (except to sinking funds) and refunds	210.18	18,403.75	3,613.52	61,046.51
Agency, trust, and investment	15,755.14	18,456.78	23,600.58	47,295.56
Total payments	\$309,033.22	\$327,297.27	\$479,113.17	\$282,533.49
<i>Balance on hand, including funds</i>	<i>150,198.09</i>	<i>89,967.68</i>	<i>94,585.47</i>	<i>79,461.03</i>
GRAND TOTAL	\$459,231.31	\$417,264.95	\$573,698.64	\$361,994.52

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leicester POPULATION 5,154	Wrentham POPULATION 5,097	Oxford POPULATION 5,022
REVENUE.	\$268,976.01	\$176,669.80	\$273,690.68
General	216,797.74	138,043.52	210,193.94
<i>Taxes</i>	<i>182,983.79</i>	<i>126,268.74</i>	<i>168,168.73</i>
Property, poll, and income	174,876.07	117,546.15	152,730.53
Corporation, bank, etc.	8,107.72	8,722.59	15,435.20
<i>Licenses and permits</i>	<i>1,388.50</i>	<i>313.50</i>	<i>4,046.60</i>
<i>Fines and forfeits</i>	<i>15.00</i>	<i>317.16</i>	<i>100.00</i>
<i>Grants and gifts</i>	<i>32,410.45</i>	<i>11,144.12</i>	<i>37,882.71</i>
For expenses	32,410.45	11,144.12	37,882.71
For outlays	—	—	—
All other	—	—	—
Commercial	52,178.27	38,626.28	63,496.74
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—
To meet outlays	—	—	—
<i>Privileges</i>	<i>7,095.76</i>	<i>5,519.81</i>	<i>6,222.02</i>
<i>Departmental</i>	<i>42,016.61</i>	<i>19,636.46</i>	<i>51,472.39</i>
General government	87.90	97.38	992.45
Protection of persons and property	261.90	403.41	135.46
Health and sanitation	15.00	526.28	1.50
Highways	9,893.72	5,397.06	4,572.93
Charities	30,019.50	10,874.83	42,980.23
Soldiers' benefits	766.05	80.00	892.50
Schools	901.67	990.25	1,854.93
Libraries	66.49	107.25	33.85
Recreation	—	—	—
Unclassified	4.58	1,160.00	8.54
<i>Public service enterprises</i>	<i>—</i>	<i>11,628.31</i>	<i>—</i>
Electric light	—	—	—
Water	—	11,628.31	—
All other	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>464.00</i>	<i>1,974.43</i>
<i>Interest</i>	<i>3,065.90</i>	<i>1,377.70</i>	<i>3,827.90</i>
On sinking funds	—	—	—
On trust and investment funds	1,553.67	240.30	1,720.79
All other	1,512.23	1,137.40	2,107.11
NON-REVENUE.	\$147,411.18	\$14,351.45	\$32,569.69
Offsets to outlays	—	100.00	7,960.00
<i>Departmental</i>	<i>—</i>	<i>100.00</i>	<i>7,960.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	134,000.00	1,800.00	3,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>134,000.00</i>	<i>1,800.00</i>	<i>3,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,127.96	225.00	2,201.74
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	1,127.96	225.00	2,201.74
Refunds	193.89	653.41	626.29
Agency, trust, and investment	12,089.33	11,573.04	18,781.66
<i>Taxes and licenses for State</i>	<i>3,000.00</i>	<i>3,000.00</i>	<i>2,850.00</i>
<i>Taxes for county</i>	<i>5,189.89</i>	<i>4,140.29</i>	<i>4,930.39</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,951.84</i>	<i>3,555.95</i>	<i>9,880.87</i>
All other	947.60	876.80	1,120.40
RECAPITULATION.			
Revenue and offsets to outlays	\$268,976.01	\$176,769.80	\$281,650.68
Premiums	—	—	—
Municipal indebtedness	134,000.00	1,800.00	3,000.00
Transfers and refunds	1,321.85	878.41	2,828.03
Agency, trust, and investment	12,089.33	11,573.04	18,781.66
Total receipts	\$416,387.19	\$191,021.25	\$306,260.37
Balance on hand, including funds	65,029.68	83,044.47	93,975.49
GRAND TOTAL	\$481,416.87	\$274,065.72	\$400,235.86

Graded According to Population of 1945 — Continued.

PAYMENTS.	Leicester POPULATION 5,154	Wrentham POPULATION 5,097	Oxford POPULATION 5,022
Maintenance	\$217,434.77	\$148,884.45	\$212,414.10
<i>Departmental</i>	<i>217,434.77</i>	<i>137,918.68</i>	<i>210,217.67</i>
General government	8,699.92	9,520.60	12,385.91
Protection of persons and property	8,984.89	14,151.87	11,079.77
Health and sanitation	5,846.18	5,702.68	7,590.89
Highways	38,474.34	26,463.79	27,912.86
Charities	72,019.27	25,826.71	69,462.92
Soldiers' benefits	3,558.43	160.00	3,185.76
Schools	73,213.15	49,109.77	72,915.37
Libraries	2,735.16	1,829.98	2,279.21
Recreation	868.76	1,282.28	159.79
Pensions	—	—	—
Unclassified	3,034.67	3,871.00	3,245.19
<i>Public service enterprises</i>	<i>—</i>	<i>9,825.19</i>	<i>—</i>
Electric light	—	—	—
Water	—	9,825.19	—
All other	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,140.58</i>	<i>2,196.43</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,767.30	987.00	1,278.78
<i>Loans, general purposes</i>	<i>2,767.30</i>	<i>987.00</i>	<i>1,278.78</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	1,546.78	9,311.91	354.50
<i>Departmental</i>	<i>1,546.78</i>	<i>3,178.01</i>	<i>131.50</i>
General government	—	—	104.00
Protection of persons and property	366.13	489.63	20.00
Health and sanitation	—	40.77	—
Highways	—	1,761.00	—
Charities	—	—	—
Schools	1,180.65	886.61	7.50
Libraries	—	—	—
Recreation	—	—	—
Unclassified	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>6,133.90</i>	<i>—</i>
Electric light	—	—	—
Water	—	6,133.90	—
All other	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>223.00</i>
Municipal indebtedness	177,513.03	5,000.00	45,400.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>18,513.03</i>	<i>3,000.00</i>	<i>6,400.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>159,000.00</i>	<i>2,000.00</i>	<i>39,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,127.96	225.00	2,201.74
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,127.96</i>	<i>225.00</i>	<i>2,201.74</i>
Refunds	193.89	653.41	626.29
Agency, trust, and investment	9,775.21	10,139.23	19,145.39
<i>Taxes and licenses for State</i>	<i>3,000.00</i>	<i>3,000.00</i>	<i>2,850.00</i>
<i>Taxes for county</i>	<i>5,189.89</i>	<i>4,140.29</i>	<i>4,930.39</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>626.92</i>	<i>2,122.14</i>	<i>10,270.40</i>
<i>All other</i>	<i>958.40</i>	<i>876.80</i>	<i>1,094.60</i>
RECAPITULATION.			
Maintenance and interest	\$220,202.07	\$149,871.45	\$213,692.88
Permanent debt (except from sinking funds)	18,513.03	3,000.00	6,400.00
Sinking fund requirements from revenue	—	—	—
Outlays	1,546.78	9,311.91	354.50
Permanent debt from sinking funds	—	—	—
Bonds refunded, current year	—	—	—
Temporary loans	159,000.00	2,000.00	39,000.00
Transfers (except to sinking funds) and refunds	1,321.85	878.41	2,828.03
Agency, trust, and investment	9,775.21	10,139.23	19,145.39
Total payments	\$410,358.94	\$175,201.00	\$281,420.80
Balance on hand, including funds	71,057.93	98,864.72	118,815.06
GRAND TOTAL	\$481,416.87	\$274,065.72	\$400,235.86

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (92 TOWNS).		POPULATION 1,105,480
REVENUE.		\$74,658,799.26
General		56,423,768.56
<i>Taxes</i>		50,897,327.80
Property, poll, and income		46,876,746.59
Corporation, bank, etc.		4,020,581.21
<i>Licenses and permits</i>		680,554.88
<i>Fines and forfeits</i>		70,280.38
<i>Grants and gifts</i>		4,767,426.73
For expenses		4,745,684.07
For outlays		21,742.66
<i>All other</i>		8,178.77
Commercial		18,235,030.70
<i>Special assessments</i>		330,446.51
To meet expenses		129,356.02
To meet outlays		191,090.49
<i>Privileges</i>		1,633,664.84
<i>Departmental</i>		6,448,571.07
General government		103,843.25
Protection of persons and property		103,682.94
Health and sanitation		398,394.05
Highways		311,463.04
Charities		4,771,797.21
Soldiers' benefits		84,014.77
Schools		521,843.50
Libraries		43,603.07
Recreation		36,179.32
Unclassified		173,749.92
<i>Public service enterprises</i>		9,042,595.89
Electric light		4,505,662.28
Water		4,428,357.89
All other		108,575.72
<i>Cemeteries</i>		287,376.49
<i>Interest</i>		502,375.90
On sinking funds		181.30
On trust and investment funds		185,633.81
All other		316,560.79
NON-REVENUE.		\$23,814,371.52
Offsets to outlays		285,318.22
<i>Departmental</i>		256,661.80
<i>Public service enterprises</i>		28,274.42
<i>Cemeteries</i>		382.00
Municipal indebtedness		12,457,464.70
<i>Loans, general purposes</i>		30,000.00
<i>Loans, public service enterprises</i>		75,000.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		12,291,200.00
<i>Unpaid warrants or orders, current year</i>		61,019.50
<i>Premiums</i>		245.20
Transfers		2,432,510.63
<i>From sinking funds</i>		10,000.00
<i>All other</i>		2,422,510.63
Refunds		242,957.41
Agency, trust, and investment		8,396,120.56
<i>Taxes and licenses for State</i>		1,190,740.00
<i>Taxes for county</i>		2,030,393.96
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		4,938,801.97
<i>All other</i>		236,184.63
RECAPITULATION.		
Revenue and offsets to outlays		\$74,944,117.48
Premiums		245.20
Municipal indebtedness		12,457,219.50
Transfers and refunds		2,675,468.04
Agency, trust, and investment		8,396,120.56
Total receipts		\$98,473,170.78
Balance on hand, including funds		19,635,726.48
GRAND TOTAL		\$118,108,897.26

¹ Includes \$5,423.29 from administration of trust funds.² Includes \$288,360.94 from municipal general hospitals.³ Includes gas. See footnotes on pp. 86 and 102.

Graded According to Population of 1945 — Concluded.

AGGREGATE PAYMENTS (92 TOWNS).		POPULATION 1,105,480
Maintenance		\$60,330,810.98
<i>Departmental</i>		<i>54,025,641.35</i>
General government		3,196,490.16
Protection of persons and property		7,289,543.69
Health and sanitation		3,435,239.41
Highways		5,588,031.86
Charities		¹ 11,539,771.36
Soldiers' benefits		589,396.54
Schools		18,592,893.64
Libraries		941,115.89
Recreation		840,295.79
Pensions		975,340.64
Unclassified		1,037,522.37
<i>Public service enterprises</i>		<i>5,833,475.83</i>
Electric light		² 3,279,618.19
Water		2,475,170.81
All other		78,686.83
<i>Cemeteries</i>		<i>433,534.47</i>
<i>Administration of trust funds</i>		<i>38,159.33</i>
Interest		849,530.58
<i>Loans, general purposes</i>		<i>552,335.82</i>
<i>Loans, public service enterprises</i>		<i>297,082.26</i>
<i>Loans, cemeteries</i>		<i>112.50</i>
Outlays		2,088,844.28
<i>Departmental</i>		<i>1,407,846.81</i>
General government		61,103.48
Protection of persons and property		176,351.63
Health and sanitation		405,055.32
Highways		399,131.83
Charities		³ 15,181.88
Schools		165,966.52
Libraries		2,223.67
Recreation		85,546.19
Unclassified		97,286.29
<i>Public service enterprises</i>		<i>647,324.68</i>
Electric light		² 357,817.74
Water		289,506.94
All other		—
<i>Cemeteries</i>		<i>33,672.79</i>
Municipal indebtedness		18,244,067.58
<i>From sinking funds</i>		<i>10,000.00</i>
<i>From revenue and other sources</i>		<i>4 3,917,683.26</i>
<i>Bonds refunded, current year</i>		<i>14,281,372.74</i>
<i>Temporary loans (including revenue loans)</i>		<i>35,011.58</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
Transfers		2,432,510.63
<i>To sinking funds from revenue</i>		<i>6,356.08</i>
<i>All other</i>		<i>2,426,154.55</i>
Refunds		242,957.41
Agency, trust, and investment		10,186,300.97
<i>Taxes and licenses for State</i>		<i>1,190,750.00</i>
<i>Taxes for county</i>		<i>2,030,393.96</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>6,731,025.94</i>
<i>All other</i>		<i>234,131.07</i>

RECAPITULATION.

Maintenance and interest	\$61,180,341.56
Permanent debt (except from sinking funds)	⁴ 3,917,683.26
Sinking fund requirements from revenue	6,356.08
Outlays	2,088,844.28
Permanent debt from sinking funds	10,000.00
Bonds refunded, current year	—
Temporary loans	14,316,384.32
Transfers (except to sinking funds) and refunds	2,669,111.96
Agency, trust, and investment	10,186,300.97
Total payments	\$94,375,022.43
Balance on hand, including funds	23,733,874.83
GRAND TOTAL	\$118,108,897.26

¹ Includes \$366,940.45 for municipal general hospitals.² Includes gas. See footnotes on pp. 87 and 103.³ Includes \$6,628.17 for municipal general hospitals.⁴ Includes \$13,872.27 paid from balances of Federal grants for outlays; \$13,000 paid from sewer reserve; \$10,000 paid from water assessment fund; \$4,600 paid from gifts for outlays; \$2,000 paid from offsets to outlays.



DIVISION B

INDEBTEDNESS

TABLE II. — Outstanding Indebtedness Classified by Character of Obligation — 1943

Towns. (Population over 5,000)	Totals	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
					Revenue	Anticipation Highway Reimbursement	
Brookline	\$765,000.00	\$543,000.00	—	\$222,000.00	—	—	\$8,490.38
Arlington	209,490.38	201,000.00	—	—	—	—	—
Watertown	515,000.00	515,000.00	—	—	—	—	—
Belmont	233,500.00	1,115,500.00	—	124,000.00	—	—	—
Weymouth	218,500.00	164,000.00	—	54,500.00	—	—	—
Frammingham	909,892.97	462,000.00	\$2,892.97	345,000.00	\$100,000.00	—	—
Methuen	469,776.00	344,900.00	—	24,876.00	100,000.00	—	—
Milton	782,000.00	466,000.00	—	316,000.00	—	—	—
Braintree	478,000.00	478,000.00	—	—	—	—	—
West Springfield	241,000.00	218,000.00	—	23,000.00	150,000.00	—	—
Winthrop	230,000.00	80,000.00	—	—	200,000.00	\$2,000.00	—
Wakefield	433,000.00	76,000.00	—	155,000.00	—	—	—
Wellesley	520,000.00	460,000.00	—	60,000.00	—	—	—
Southbridge	249,000.00	149,000.00	—	—	100,000.00	—	—
Greenfield	85,000.00	37,000.00	203,367.03	48,000.00	200,000.00	—	—
Saugus	848,367.03	445,000.00	—	—	—	—	—
Dedham	587,892.13	460,577.00	—	83,000.00	—	1,000.00	44,315.13
Norwood	230,158.27	217,000.00	11,558.27	42,000.00	200,000.00	—	—
Milford	483,000.00	241,000.00	—	—	—	—	—
Natick	189,000.00	189,000.00	—	—	—	—	—
Winchester	283,500.00	183,000.00	—	100,000.00	—	500.00	—
Danvers	263,500.00	262,500.00	—	1,000.00	—	—	—
Needham	335,000.00	298,000.00	—	35,000.00	—	2,000.00	—
Lexington	112,500.00	112,500.00	—	—	—	—	—
Plymouth	63,603.29	41,000.00	6,603.29	15,000.00	—	1,000.00	—
Webster	49,849.23	43,000.00	6,849.23	—	—	—	—
Clinton	136,000.00	136,000.00	—	—	—	—	—
Adams	420,000.00	393,000.00	—	27,000.00	—	—	—
Marblehead	329,500.00	205,500.00	—	124,000.00	—	—	—
Reading	170,540.30	88,200.00	20,340.30	62,000.00	—	—	—
Fairhaven	180,031.03	130,500.00	19,531.03	30,000.00	—	—	—
Stonham	258,000.00	258,000.00	—	—	—	—	—
Andover	561,750.00	358,750.00	—	3,000.00	200,000.00	—	—
Swampscott	129,200.00	116,000.00	—	9,000.00	—	4,200.00	—
Athol	—	—	—	—	—	—	—
North Attleborough	—	—	—	—	—	—	—
Amesbury	35,500.00	7,000.00	—	28,500.00	—	—	—
Easthampton	87,000.00	79,000.00	—	8,000.00	—	—	—
Northbridge	68,500.00	68,500.00	—	—	—	—	—
Dartmouth	109,500.00	32,000.00	—	77,500.00	—	—	—
Palmer	18,000.00	18,000.00	—	—	—	—	—
Hingham	150,670.03	141,000.00	—	—	—	—	—
Middleborough	20,150.00	18,150.00	—	2,000.00	—	—	—
Shrewsbury	110,000.00	19,000.00	—	91,000.00	—	—	—
	169,000.00	54,000.00	—	15,000.00	100,000.00	—	9,670.03

TABLE III. — *Relation of Indebtedness to Valuation — 1943.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, as of January 1, 1943 together with the supplemental assessment of December, 1943, and the valuation of motor vehicles for the year 1943.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of tax title loans, loans in anticipation of revenue, in anticipation of highway reimbursement, and unpaid warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

TOWNS. (Population over 5,000)	Popu- lation of 1945	Percent- age of Net Debt of Valu- ation	Valuation of 1943 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Amherst	7,089	7.1	\$9,937,520	\$706,000.00	—	\$706,000.00
2 Wilmington	5,564	4.4	4,634,840	204,850.00	—	204,850.00
3 Hudson	8,126	4.1	6,830,634	282,000.00	—	282,000.00
4 Bridgewater	8,641	3.7	5,339,548	198,000.00	—	198,000.00
5 Abington	6,374	3.5	5,820,285	201,500.00	—	201,500.00
6 Mansfield	6,978	3.1	7,910,705	246,000.00	—	246,000.00
7 Saugus	16,662	2.7	16,476,164	445,000.00	—	445,000.00
8 Maynard	7,017	2.5	5,561,080	139,000.00	—	139,000.00
9 Spencer	6,765	2.3	4,851,675	114,000.00	—	114,000.00
10 Winchendon	6,461	2.3	5,105,904	119,500.00	—	119,500.00
11 Framingham	25,502	2.3	34,918,834	807,000.00	—	807,000.00
12 Danvers	14,614	2.2	12,773,361	283,000.00	—	283,000.00
13 Norwood	16,508	2.2	25,053,312	543,577.00	—	543,577.00
14 Somerset	6,815	2.1	14,291,739	303,000.00	—	303,000.00
15 Milton	21,718	1.9	41,071,711	782,000.00	—	782,000.00
16 Methuen	23,160	1.9	19,446,984	369,776.00	—	369,776.00
17 Leicester	5,154	1.9	3,578,011	68,000.00	—	68,000.00
18 Marblehead	12,524	1.8	22,971,621	420,000.00	—	420,000.00
19 Reading	12,327	1.8	18,085,554	329,500.00	—	329,500.00
20 Ludlow	8,065	1.8	6,472,552	114,000.00	—	114,000.00
21 Concord	8,382	1.7	11,074,999	189,600.00	—	189,600.00
22 Braintree	20,279	1.7	28,730,285	478,000.00	—	478,000.00
23 Ipswich	6,610	1.6	7,265,110	118,200.00	—	118,200.00
24 Andover	11,920	1.5	17,029,224	258,000.00	—	258,000.00
25 Rockland	8,603	1.5	9,110,778	135,500.00	—	135,500.00
26 Swampscott	11,835	1.5	24,645,524	361,750.00	—	361,750.00
27 Lexington	14,452	1.4	22,982,075	333,000.00	—	333,000.00
28 Adams	12,724	1.4	9,471,925	136,000.00	—	136,000.00
29 Milford	15,801	1.4	15,164,992	217,000.00	—	217,000.00
30 Agawam	8,420	1.4	10,112,980	141,000.00	—	141,000.00
31 Natick	15,789	1.4	20,530,020	283,000.00	—	283,000.00
32 Randolph	8,463	1.3	7,423,526	99,000.00	—	99,000.00
33 Fairhaven	12,072	1.3	11,394,891	150,200.00	—	150,200.00
34 Uxbridge	6,635	1.3	7,327,892	92,500.00	—	92,500.00
35 Easton	5,723	1.3	5,316,899	67,000.00	—	67,000.00
36 Auburn	7,865	1.3	7,263,502	91,000.00	—	91,000.00
37 Ware	7,578	1.2	5,906,990	71,000.00	—	71,000.00
38 Athol	11,804	1.2	10,768,116	125,000.00	—	125,000.00
39 Wellesley	17,581	1.1	46,433,425	520,000.00	—	520,000.00
40 Oxford	5,022	1.1	3,240,249	35,500.00	—	35,500.00
41 Shrewsbury	9,296	1.1	10,102,304	110,000.00	—	110,000.00
42 Stoneham	12,032	1.1	15,068,776	160,500.00	—	160,500.00
43 Southbridge	17,561	1.0	14,313,135	149,000.00	—	149,000.00
44 Wakefield	18,677	1.0	22,900,444	231,000.00	—	231,000.00
45 Watertown	37,438	1.0	52,721,475	515,000.00	—	515,000.00
46 Walpole	8,409	1.0	13,551,903	130,000.00	—	130,000.00
47 Northbridge	10,212	0.9	7,259,801	68,500.00	—	68,500.00
48 Montague	7,602	0.9	9,873,230	93,000.00	—	93,000.00
49 Needham	14,507	0.9	27,980,740	263,500.00	—	263,500.00
50 West Springfield	19,453	0.9	26,351,866	241,000.00	—	241,000.00
51 Orange	5,762	0.9	5,107,062	46,300.00	—	46,300.00
52 South Hadley	7,352	0.9	8,442,170	75,000.00	—	75,000.00
53 Wrentham	5,097	0.9	4,088,678	36,000.00	—	36,000.00
54 Easthampton	10,578	0.9	9,961,497	87,000.00	—	87,000.00
55 Swansea	5,565	0.9	4,790,810	40,800.00	—	40,800.00
56 Dartmouth	9,909	0.8	13,548,906	109,500.00	—	109,500.00
57 Stoughton	9,063	0.8	8,642,447	69,000.00	—	69,000.00
58 Chelmsford	8,726	0.8	8,238,769	65,000.00	—	65,000.00
59 Longmeadow	6,411	0.7	14,643,668	102,000.00	—	102,000.00
60 Franklin	7,531	0.6	8,280,178	51,500.00	—	51,500.00
61 Brookline	56,940	0.6	137,991,587	765,000.00	—	765,000.00
62 Winchester	15,300	0.5	34,557,157	189,000.00	—	189,000.00
63 Webster	13,534	0.5	10,410,340	56,000.00	—	56,000.00
64 Plymouth	13,536	0.5	22,190,981	112,500.00	—	112,500.00
65 Hingham	9,676	0.5	27,866,041	141,000.00	—	141,000.00
66 Great Barrington	6,232	0.5	8,714,635	44,000.00	—	44,000.00
67 Barnstable	8,647	0.5	26,622,716	132,000.00	—	132,000.00
68 Tewksbury	5,919	0.5	5,547,505	27,000.00	—	27,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1943 — Concluded.*

Towns. (Population over 5,000)	Popu- lation of 1945	Percent- age of Net Debt of Valu- ation	Valuation of 1943 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Millbury . . .	7,666	0.4	\$5,575,782	\$24,800.00	—	\$24,800.00
70 Belmont . . .	28,866	0.4	54,709,226	239,500.00	—	239,500.00
71 Dracut . . .	7,434	0.4	4,792,211	20,000.00	—	20,000.00
72 Weymouth . . .	27,957	0.4	53,077,475	218,500.00	—	218,500.00
73 Amesbury . . .	10,824	0.4	9,054,524	35,500.00	—	35,500.00
74 Clinton . . .	12,736	0.4	10,976,094	43,000.00	—	43,000.00
75 Seekonk . . .	5,249	0.4	6,044,941	22,500.00	—	22,500.00
76 Wareham . . .	7,439	0.4	14,123,786	50,000.00	—	50,000.00
77 Greenfield . . .	17,020	0.3	25,452,161	85,000.00	—	85,000.00
78 Whitman . . .	8,290	0.3	8,170,040	27,000.00	—	27,000.00
79 Winthrop . . .	18,696	0.3	24,663,216	80,000.00	—	80,000.00
80 Arlington . . .	43,515	0.3	57,828,414	201,000.00	\$14,144.24	186,855.76
81 North Andover . . .	7,936	0.3	7,869,716	20,000.00	—	20,000.00
82 Canton . . .	6,704	0.3	8,564,668	21,500.00	—	21,500.00
83 Palmer . . .	9,716	0.2	7,814,388	18,000.00	—	18,000.00
84 Middleborough . . .	9,596	0.2	8,837,234	20,150.00	—	20,150.00
85 Monson . . .	5,662	0.2	3,056,200	6,000.00	—	6,000.00
86 Falmouth . . .	7,751	0.2	23,213,528	35,500.00	—	35,500.00
87 Billerica . . .	8,504	0.1	8,735,363	12,000.00	—	12,000.00
88 Grafton . . .	7,969	0.1	4,394,050	3,950.00	—	3,950.00
89 Dedham . . .	16,659	—	26,065,094	—	—	—
90 Foxborough . . .	6,457	—	6,129,060	—	—	—
91 North Attleborough . . .	11,552	—	10,702,512	—	—	—
92 Westborough . . .	6,665	—	5,062,770	—	—	—
92 Towns . . .	1,105,480	—	\$1,507,006,710	\$15,871,953.00	\$14,144.24	\$15,857,808.76

TABLE IV. — *Debt Transactions for 1943 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 138), nor payments to counties on account of debt incurred for hospital purposes (see Table VI, pp. 138 and 139). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 80 to 129, under the section "Municipal Indebtedness."

Towns. (Population over 5,000)	INCURRED					CANCELLED						
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Brookline	—	—	—	\$300,000.00	—	—	\$195,000.00	—	\$34,000.00	\$300,000.00	—	—
Arlington	—	—	—	100,000.00	—	—	63,000.00	—	—	100,000.00	—	\$11,060.75
Watertown	—	—	—	450,000.00	—	\$8,490.38	177,000.00	—	1,000.00	450,000.00	—	—
Belmont	—	—	—	400,000.00	—	—	112,500.00	—	54,500.00	800,000.00	—	—
Weymouth	—	—	—	500,000.00	—	—	68,000.00	—	10,500.00	500,000.00	—	—
Framingham	—	—	—	500,000.00	—	—	125,500.00	\$14,308.84	47,000.00	600,000.00	—	—
Methuen	—	—	—	450,000.00	\$600.00	—	87,000.00	—	9,800.00	500,000.00	\$600.00	—
Milton	—	—	—	300,000.00	2,000.00	—	92,000.00	—	47,000.00	300,000.00	2,000.00	—
Braintree	—	—	—	300,000.00	—	—	64,000.00	—	—	300,000.00	—	—
West Springfield	—	—	—	500,000.00	—	—	70,000.00	—	3,000.00	500,000.00	—	—
Winthrop	—	—	—	350,000.00	—	—	15,000.00	—	—	350,000.00	—	—
Wakefield	—	—	—	400,000.00	2,000.00	—	27,000.00	—	36,000.00	400,000.00	2,000.00	—
Wellesley	—	—	—	300,000.00	—	—	109,000.00	—	18,000.00	400,000.00	—	—
Southbridge	—	—	—	300,000.00	—	—	23,000.00	—	—	300,000.00	—	—
Greenfield	—	—	—	—	2,000.00	—	70,000.00	48,632.97	4,000.00	—	2,000.00	—
Saugus	—	—	—	450,000.00	—	—	25,000.00	—	—	450,000.00	—	—
Dedham	—	—	—	400,000.00	—	—	—	—	—	400,000.00	—	—
Norwood	—	—	—	300,000.00	—	44,315.13	104,000.00	1,036.21	31,000.00	400,000.00	—	15,821.47
Milford	—	—	—	275,000.00	1,600.00	—	39,000.00	—	—	347,000.00	—	—
Natick	—	—	—	525,000.00	—	—	41,100.00	—	10,050.00	575,000.00	—	—
Winchester	—	—	—	250,000.00	—	—	62,000.00	—	—	250,000.00	—	—
Danvers	—	—	—	—	2,100.00	—	34,000.00	—	18,000.00	—	1,600.00	—
Needham	—	—	—	200,000.00	—	—	69,500.00	—	1,000.00	200,000.00	—	—
Lexington	—	—	—	—	2,000.00	—	53,400.00	—	12,000.00	100,000.00	—	—
Plymouth	—	—	—	100,000.00	—	—	30,500.00	—	—	100,000.00	—	—
Webster	—	—	—	100,000.00	1,000.00	—	9,000.00	4,218.81	1,000.00	200,000.00	6,000.00	—
Clinton	—	—	—	240,000.00	2,000.00	—	15,000.00	6,127.63	—	365,000.00	2,000.00	—
Adams	—	—	—	150,000.00	1,000.00	—	23,500.00	—	—	225,000.00	1,000.00	—
Marblehead	—	—	—	100,000.00	—	—	45,000.00	—	18,000.00	100,000.00	—	—
Reading	—	—	—	100,000.00	1,500.00	—	50,000.00	—	30,000.00	225,000.00	3,500.00	—
Fairhaven	—	—	—	100,000.00	1,400.00	—	28,200.00	18,891.09	3,500.00	150,000.00	1,400.00	—
Stoneham	—	—	—	75,000.00	—	—	36,750.00	4,287.32	10,000.00	100,000.00	—	—
Andover	—	—	—	200,000.00	500.00	—	37,000.00	—	1,500.00	75,000.00	500.00	—
Swampscott	—	—	—	100,000.00	—	—	41,750.00	—	6,000.00	100,000.00	—	—
Athol	—	—	—	100,000.00	4,200.00	—	16,000.00	—	—	100,000.00	2,500.00	—
North Attleborough	—	—	—	—	—	—	—	—	—	—	—	—
Amesbury	—	—	—	100,000.00	750.00	—	3,000.00	—	12,500.00	200,000.00	2,250.00	—
Easthampton	—	—	—	100,000.00	1,000.00	—	16,000.00	—	3,000.00	100,000.00	1,000.00	—
Northbridge	—	—	—	—	—	—	37,000.00	—	—	—	—	—
Dartmouth	—	—	—	75,000.00	—	—	9,000.00	—	12,000.00	75,000.00	—	—
Palmer	—	—	—	100,000.00	—	—	9,000.00	—	—	100,000.00	—	—

TABLE V. — *Sinking and Loan Fund Payments to the State — 1943.*

Towns. (Population over 5,000)	METROPOLITAN			
	Totals	Sewer	Park	Water
Brookline	\$89,872.38	\$22,131.20	\$3,815.70	\$63,925.48
Arlington	45,668.47	16,625.84	1,517.05	27,525.58
Watertown	42,444.75	7,880.60	1,360.20	33,203.95
Belmont	37,156.61	14,394.55	1,313.38	21,448.68
Weymouth	8,790.45	7,498.40	1,292.05	—
Milton	22,317.46	5,969.60	1,029.62	15,318.24
Braintree	4,651.95	3,967.60	684.35	—
Winthrop	21,639.79	6,775.51	617.14	14,247.14
Wakefield	6,473.22	5,931.97	541.25	—
Wellesley	7,637.81	6,515.60	1,122.21	—
Saugus	396.19	—	396.19	—
Dedham	4,503.82	3,840.20	663.62	—
Norwood	3,913.00	3,913.00	—	—
Winchester	10,272.62	9,414.96	857.66	—
Needham	4,373.11	3,731.00	642.11	—
Lexington	16,471.21	6,721.09	—	9,750.12
Reading	4,897.96	4,897.96	—	—
Stoneham	12,164.85	4,299.32	393.07	7,472.46
Swampscott	11,308.32	—	614.70	10,693.62
Hingham	415.50	—	415.50	—
Stoughton	1,346.80	1,346.80	—	—
Walpole	2,493.40	2,493.40	—	—
Canton	1,537.91	1,328.60	229.31	—
Totals	\$360,767.58	\$139,677.20	\$17,505.11	\$203,585.27

The following towns over 5,000 population made no sinking and loan fund payments in 1943 to the State on account of Metropolitan sewer, park and water systems:

Abington	Easthampton	Maynard	Seekonk
Adams	Easton	Methuen	Shrewsbury
Agawam	Fairhaven	Middleborough	Somerset
Amesbury	Falmouth	Milford	Southbridge
Amherst	Foxborough	Millbury	South Hadley
Andover	Framingham	Monson	Spencer
Athol	Franklin	Montague	Swansea
Auburn	Grafton	Natick	Tewksbury
Barnstable	Great Barrington	North Andover	Uxbridge
Billerica	Greenfield	North Attleborough	Ware
Bridgewater	Hudson	Northbridge	Wareham
Chelmsford	Ipswich	Orange	Webster
Clinton	Leicester	Oxford	Westborough
Concord	Longmeadow	Palmer	West Springfield
Danvers	Ludlow	Plymouth	Whitman
Dartmouth	Malden	Randolph	Wilmington
Draut	Marblehead	Rockland	Winchendon
			Wrentham

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1943.*

Towns. (Population over 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Brookline	\$318,872.38	\$229,000.00	—	—	\$89,872.38	—
Arlington	108,668.47	63,000.00	—	—	45,668.47	—
Watertown	222,444.75	178,000.00	\$2,000.00	—	42,444.75	—
Belmont	214,512.69	171,000.00	—	\$6,356.08	37,156.61	—
Weymouth	87,290.45	78,500.00	—	—	8,790.45	—
Framingham	183,808.84	¹ 167,500.00	2,000.00	—	—	\$14,308.84
Methuen	96,800.00	96,800.00	—	—	—	—
Milton	161,317.46	139,000.00	—	—	22,317.46	—
Braintree	68,651.95	64,000.00	—	—	4,651.95	—
West Springfield	73,000.00	73,000.00	—	—	—	—
Winthrop	36,639.79	15,000.00	—	—	21,639.79	—
Wakefield	72,473.22	63,000.00	3,000.00	—	6,473.22	—
Wellesley	134,637.81	127,000.00	—	—	7,637.81	—
Southbridge	28,300.00	23,000.00	5,300.00	—	—	—
Greenfield	14,000.00	14,000.00	—	—	—	—
Saugus	74,029.16	25,000.00	—	—	396.19	48,632.97
Dedham	4,503.82	—	—	—	4,503.82	—
Norwood	136,367.65	² 132,454.65	—	—	3,913.00	—
Milford	46,036.21	39,000.00	6,000.00	—	—	1,036.21
Natick	51,150.00	51,150.00	—	—	—	—
Winchester	77,272.62	62,000.00	5,000.00	—	10,272.62	—
Danvers	52,000.00	52,000.00	—	—	—	—
Needham	74,873.11	70,500.00	—	—	4,373.11	—

¹ Serial loans amounting to \$5,000 were paid from balances of Federal grants for outlays.

² Serial loans amounting to \$2,545.35 were paid from balances of Federal grants for outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1943 — Concluded.*

Towns. (Population over 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Lexington . . .	\$66,044.29	¹ \$49,073.08	\$500.00	—	\$16,471.21	—
Plymouth . . .	30,500.00	30,500.00	—	—	—	—
Webster . . .	18,955.81	10,000.00	4,737.00	—	—	\$4,218.81
Clinton . . .	26,827.63	15,000.00	5,700.00	—	—	6,127.63
Adams . . .	23,500.00	23,500.00	—	—	—	—
Marblehead . . .	63,000.00	63,000.00	—	—	—	—
Reading . . .	82,897.96	² 78,000.00	—	—	4,897.96	—
Fairhaven . . .	50,591.09	31,700.00	—	—	—	18,891.09
Stoneham . . .	63,202.17	46,750.00	—	—	12,164.85	4,287.32
Andover . . .	37,000.00	37,000.00	—	—	—	—
Swampscott . . .	54,558.32	43,250.00	—	—	11,308.32	—
Athol . . .	26,600.00	22,000.00	4,600.00	—	—	—
North Attleborough . . .	—	—	—	—	—	—
Amesbury . . .	15,500.00	15,500.00	—	—	—	—
Easthampton . . .	19,000.00	19,000.00	—	—	—	—
Northbridge . . .	41,000.00	37,000.00	4,000.00	—	—	—
Dartmouth . . .	21,000.00	21,000.00	—	—	—	—
Palmer . . .	9,000.00	9,000.00	—	—	—	—
Hingham . . .	8,415.50	8,000.00	—	—	415.50	—
Middleborough . . .	6,000.00	³ 6,000.00	—	—	—	—
Shrewsbury . . .	25,600.00	22,000.00	3,600.00	—	—	—
Stoughton . . .	21,346.80	20,000.00	—	—	1,346.80	—
Chelmsford . . .	12,000.00	12,000.00	—	—	—	—
Barnstable . . .	17,500.00	17,500.00	—	—	—	—
Bridgewater . . .	19,000.00	19,000.00	—	—	—	—
Rockland . . .	32,500.00	32,500.00	—	—	—	—
Billerica . . .	2,000.00	2,000.00	—	—	—	—
Randolph . . .	26,517.51	22,000.00	—	—	—	4,517.51
Agawam . . .	29,500.00	29,500.00	—	—	—	—
Walpole . . .	16,493.40	14,000.00	—	—	2,493.40	—
Concord . . .	46,700.00	46,700.00	—	—	—	—
Whitman . . .	9,000.00	9,000.00	—	—	—	—
Hudson . . .	55,133.33	54,000.00	1,133.33	—	—	—
Ludlow . . .	26,000.00	26,000.00	—	—	—	—
Grafton . . .	7,500.00	5,500.00	2,000.00	—	—	—
North Andover . . .	8,160.48	6,000.00	—	—	—	2,160.48
Auburn . . .	17,000.00	14,500.00	2,500.00	—	—	—
Falmouth . . .	19,500.00	19,500.00	—	—	—	—
Millbury . . .	13,648.06	9,000.00	2,500.00	—	—	2,148.06
Montague . . .	15,000.00	15,000.00	—	—	—	—
Ware . . .	24,000.00	24,000.00	—	—	—	—
Franklin . . .	30,500.00	30,500.00	—	—	—	—
Wareham . . .	10,000.00	10,000.00	—	—	—	—
Dracut . . .	12,000.00	12,000.00	—	—	—	—
South Hadley . . .	16,000.00	16,000.00	—	—	—	—
Amherst . . .	30,000.00	⁴ 30,000.00	—	—	—	—
Maynard . . .	18,000.00	18,000.00	—	—	—	—
Mansfield . . .	10,000.00	⁵ 10,000.00	—	—	—	—
Somerset . . .	32,750.00	32,750.00	—	—	—	—
Spencer . . .	15,000.00	13,000.00	2,000.00	—	—	—
Canton . . .	13,057.91	11,500.00	—	—	1,557.91	—
Westborough . . .	1,800.00	—	1,800.00	—	—	—
Uxbridge . . .	15,500.00	12,500.00	3,000.00	—	—	—
Ipswich . . .	26,400.00	26,400.00	—	—	—	—
Winchendon . . .	19,000.00	16,500.00	2,500.00	—	—	—
Foxborough . . .	5,000.00	5,000.00	—	—	—	—
Longmeadow . . .	27,000.00	27,000.00	—	—	—	—
Abington . . .	33,456.95	28,000.00	—	—	—	5,456.95
Great Barrington . . .	7,000.00	7,000.00	—	—	—	—
Tewksbury . . .	6,000.00	6,000.00	—	—	—	—
Orange . . .	24,740.00	24,740.00	—	—	—	—
Easton . . .	9,500.00	9,500.00	—	—	—	—
Monson . . .	3,000.00	3,000.00	—	—	—	—
Swansea . . .	9,000.00	9,000.00	—	—	—	—
Wilmington . . .	27,106.45	23,200.00	—	—	—	3,906.45
Seekonk . . .	5,500.00	5,500.00	—	—	—	—
Leicester . . .	18,513.03	12,000.00	1,500.00	—	—	5,013.03
Wrentham . . .	3,000.00	3,000.00	—	—	—	—
Oxford . . .	6,400.00	5,000.00	1,400.00	—	—	—
92 Towns . . .	\$3,880,567.07	\$3,325,967.73	\$66,770.33	\$6,356.08	\$360,767.58	\$120,705.35

¹ Serial loans amounting to \$10,000 were paid from water assessment fund and \$6,326.92 from balances of Federal grants for outlays.

² Serial loans amounting to \$2,000 were paid from offsets to outlays.

³ Serial loans amounting to \$3,600 were paid from gifts for outlays.

⁴ Serial loans amounting to \$4,000 were paid from sewer reserve and \$1,000 from gifts for outlays.

⁵ Serial loans amounting to \$9,000 were paid from sewer reserve.

DIVISION C

CASH BALANCES

TABLE VII. — Cash Balances.

Towns. (Population over 5,000)	CASE AT BEGINNING OF 1943					Private Trust Funds and Accounts	CASE AT END OF 1943					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund		Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Brookline	\$1,527,580.89	\$1,513,390.82	—	\$956.10	\$3,939.12	\$9,294.85	\$1,569,186.50	\$1,560,028.77	—	\$1,147.39	\$499.85	\$7,510.49
Arlington	650,277.85	636,946.44	—	—	11,307.98	2,023.43	740,293.28	728,854.36	—	—	10,202.93	1,235.99
Watertown	573,980.42	559,499.35	—	240.22	2,570.89	11,669.96	745,016.53	728,225.73	—	244.23	653.01	15,893.56
Belmont	633,135.21	619,521.69	—	767.50	3,878.59	8,967.43	483,820.57	464,162.15	—	220.00	1,061.46	18,376.96
Weymouth	404,414.90	400,771.41	—	—	2,654.18	989.31	422,049.99	414,104.61	—	—	484.55	7,460.83
Framingham	329,661.48	321,874.69	—	450.75	3,814.06	3,521.98	365,787.36	337,318.83	—	300.87	3,442.36	24,725.30
Methuen	240,001.21	236,276.56	—	—	1,319.32	2,405.33	207,691.66	201,699.05	—	—	1,848.39	4,144.22
Milton	401,445.94	381,786.68	—	1,462.77	15,176.35	3,020.14	392,432.40	388,714.09	—	376.37	1,799.35	1,562.59
Brantree	460,442.08	392,269.24	—	9.79	60,815.59	7,347.46	754,625.40	680,515.01	—	258.22	59,428.39	14,423.78
West Springfield	274,942.17	267,788.99	\$429.00	—	6,707.04	17.14	354,144.99	346,459.51	—	—	5,961.16	1,724.32
Winthrop	279,862.77	277,752.62	—	82.00	484.56	1,625.59	313,460.49	310,861.58	\$415.75	—	1,031.10	1,732.06
Wakefield	523,622.66	463,647.38	—	—	5,255.25	54,638.03	672,657.95	601,510.58	500.00	85.00	7,740.40	62,821.97
Wellesley	396,688.34	394,233.52	—	—	657.78	1,797.04	491,410.52	482,039.09	—	—	397.46	8,973.97
Southbridge	303,910.59	303,387.75	—	27.69	472.38	50.46	393,764.67	389,530.33	—	—	714.07	3,520.27
Greenfield	509,262.93	504,180.44	—	460.18	4,938.79	116.01	576,850.51	570,393.19	100.00	27.69	4,996.80	1,332.83
Saugus	63,356.11	53,343.23	—	470.79	1,704.64	7,848.06	103,792.57	93,821.80	—	6.37	1,526.64	8,437.76
Dedham	83,018.34	79,273.06	—	—	1,060.13	2,214.36	205,909.83	187,902.75	—	923.42	1,859.96	15,223.70
Norwood	395,111.41	384,660.24	—	2,678.18	2,383.34	5,389.65	437,084.89	420,166.91	625.00	4,107.45	7,255.10	5,530.43
Milford	115,753.74	109,666.62	—	203.86	1,845.55	4,037.71	123,146.15	113,012.39	62.50	197.56	1,601.88	8,271.82
Natick	296,987.34	289,302.39	—	—	7,684.95	—	340,622.53	335,299.63	—	—	5,300.73	22.17
Winchester	332,461.37	318,263.97	—	4,648.15	7,389.66	2,159.59	351,013.51	338,591.32	404.00	4,194.50	5,296.68	2,527.01
Danvers	287,879.94	282,509.67	—	—	939.96	4,429.71	401,221.17	390,438.63	—	—	2,755.53	8,027.01
Needham	177,536.82	174,653.19	—	—	2,451.75	431.88	304,019.11	295,216.39	—	—	2,793.69	6,009.03
Lexington	348,673.51	335,579.99	—	2,407.54	10,535.64	150.34	385,870.97	380,804.99	—	646.47	4,305.77	113.74
Plymouth	219,833.04	202,439.74	1,878.00	500.00	3,217.83	11,797.47	327,971.99	303,161.30	3,162.00	—	9,152.41	12,496.28
Webster	221,138.19	217,936.62	—	15.06	2,570.08	616.43	171,318.28	164,015.71	623.64	2.06	3,078.95	3,597.92
Clinton	175,059.03	172,852.60	—	1,384.18	822.25	—	159,147.51	155,493.54	—	2,404.93	626.42	5,022.62
Adams	201,443.06	189,050.92	—	—	11,792.14	—	201,728.70	188,739.75	—	—	12,988.95	—
Marblehead	253,147.37	241,052.08	—	—	8,564.65	3,530.64	382,889.65	368,112.81	—	—	10,781.56	3,995.28
Reading	308,149.98	289,724.78	—	922.50	5,598.25	11,904.45	260,413.07	235,832.46	—	532.50	6,383.26	17,664.85
Fairhaven	75,651.50	72,736.78	—	—	2,397.83	516.89	78,918.46	73,218.51	—	—	5,414.17	285.78
Stonham	89,119.27	83,787.80	—	1,708.29	391.70	3,031.48	173,183.08	166,945.66	—	—	663.52	5,573.90
Andover	216,959.39	208,406.88	—	—	8,410.99	141.52	286,340.92	278,138.94	—	—	7,719.83	482.15
Swampscott	198,176.50	197,122.87	—	5.00	1,040.13	8.50	353,045.64	345,231.39	108.00	10.15	1,325.98	6,370.12
Athol	170,196.95	163,167.45	—	—	6,995.71	333.79	266,957.54	250,756.85	—	—	12,014.26	4,186.43
North Attleborough	310,538.56	304,092.79	—	—	1,356.99	5,088.78	383,535.39	377,415.56	—	—	576.68	5,543.15
Astbury	223,958.27	221,151.73	—	—	2,410.58	395.96	176,639.77	172,097.05	—	—	4,064.70	488.02
Easthampton	91,770.81	92,304.57	—	45.00	1,118.49	1,302.75	117,008.59	114,559.52	—	25.00	1,873.52	550.55
Northbridge	152,339.64	151,962.32	—	69.48	240.02	67.82	198,947.11	198,845.96	—	—	101.15	2,616.83
Dartmouth	137,228.81	136,947.58	31.25	250.00	—	—	253,839.10	251,222.27	—	—	—	2,033.35
Palmer	100,106.28	100,106.28	—	—	—	—	184,385.76	182,352.41	—	—	—	—
Hingham	399,744.65	389,582.04	—	—	3,191.06	6,971.55	471,703.22	460,856.22	161.60	—	3,544.23	7,141.17
Middleborough	183,025.45	179,733.21	—	—	1,695.93	1,596.28	291,973.55	288,171.71	—	—	2,349.15	1,454.69
Shrewsbury	208,340.32	203,184.81	—	—	1,211.21	3,944.50	258,566.35	255,080.57	—	—	1,166.28	2,319.50
Stoughton	155,995.08	183,556.00	—	—	—	2,459.08	248,615.88	247,326.25	—	—	—	989.63

Chelmsford	95,091.75	94,212.06	—	70.17	802.62	93,899.44	92,253.87	—	1,067.70	477.87
Barnstable	168,339.31	168,339.31	—	—	—	235,088.87	235,088.87	—	—	861.10
Bridgewater	78,056.15	—	—	146.79	759.85	93,701.73	92,582.77	—	—	2,288.60
Rockland	59,288.50	—	—	—	—	128,527.42	126,288.82	—	—	—
Billerica	77,322.37	73,561.03	—	—	3,761.34	142,254.19	140,489.19	—	—	1,765.00
Randolph	81,703.08	81,421.97	—	191.88	89.23	185,271.11	183,403.68	—	359.62	1,507.81
Agawam	157,864.73	135,147.24	—	2,626.25	—	202,333.07	199,521.74	87.34	2,648.80	75.19
Walden	200,799.96	199,062.94	—	57.41	872.06	252,246.37	252,087.32	45.26	72.79	41.00
Concord	168,552.00	160,822.70	—	3,176.45	737.34	254,763.56	247,194.11	3,209.96	3,702.15	657.34
Whitman	118,533.60	118,333.60	—	—	—	180,846.87	180,846.87	—	—	—
Hudson	369,578.98	358,214.69	—	—	11,364.29	213,700.76	195,388.22	100.00	—	18,022.52
Ludlow	112,628.47	112,628.47	—	—	—	126,923.86	126,923.86	—	—	—
Grafton	71,926.18	69,059.44	—	309.19	384.73	85,336.55	83,732.41	70.73	1,107.68	425.73
North Andover	93,741.92	92,935.32	—	313.40	593.30	117,980.75	115,171.23	—	855.91	1,953.61
Auburn	63,195.49	62,837.72	—	231.73	1,977.45	93,886.44	91,912.34	213.11	155.34	3,406.65
Falmouth	236,714.19	227,996.41	—	2,060.81	6,034.16	348,881.73	341,602.91	1,899.00	2,578.69	2,801.13
Millbury	82,969.05	82,719.68	10.00	—	239.37	114,450.31	111,879.30	—	—	2,571.01
Montague	148,875.63	148,181.58	—	694.05	—	148,419.33	145,130.37	—	1,346.24	1,942.72
Ware	163,628.23	163,277.74	—	54.17	296.32	133,106.05	129,501.50	—	3,691.55	3,691.55
Franklin	141,121.91	140,853.78	—	99.46	108.67	219,201.22	218,771.06	109.56	—	320.00
Wareham	63,563.46	63,231.92	—	199.37	104.10	121,210.56	120,771.94	214.54	108.14	115.94
Dracut	107,593.41	105,742.63	—	343.48	38.60	162,648.86	156,942.44	398.55	1,557.98	3,749.89
South Hadley	217,446.00	216,477.39	—	414.09	554.52	214,271.05	213,295.11	—	476.42	499.52
Amherst	161,646.75	157,769.15	—	1,387.54	18.00	223,350.95	219,409.13	2,503.62	1,420.20	18.00
Maynard	161,183.59	151,111.17	—	3,251.71	1,463.95	197,837.30	187,462.53	3,706.76	4,600.22	2,087.79
Mansfield	110,682.97	106,241.32	—	—	4,441.65	200,518.18	192,326.06	—	5,000.00	3,191.52
Somerset	164,668.60	164,646.60	—	22.00	—	220,358.77	220,252.83	62.50	—	43.44
Spencer	77,888.87	75,817.26	—	1,568.51	3.10	123,661.04	121,412.22	—	2,248.82	—
Canton	190,633.29	188,879.20	—	88.90	—	220,288.43	215,693.51	2,236.63	100.39	1,632.90
Westborough	108,079.88	104,345.53	—	307.71	307.71	108,666.79	102,415.83	1,223.42	2,050.29	2,664.75
Uxbridge	163,471.34	161,217.54	—	2,018.59	235.21	160,966.31	131,132.34	—	28,808.44	1,025.53
Ipswich	72,556.66	67,525.52	—	5,031.14	—	179,493.93	174,318.82	—	—	5,175.11
Winchendon	106,100.43	105,663.63	—	205.34	231.46	127,591.10	126,891.81	467.83	231.46	231.46
Foxborough	71,881.64	71,881.14	—	—	—	107,862.57	107,626.82	—	35.75	200.00
Longmeadow	228,777.53	228,088.55	—	450.78	238.02	314,187.39	310,960.52	609.70	2,617.17	181.84
Abington	91,231.29	91,231.29	—	360.24	—	97,782.92	97,601.08	—	—	—
Great Barrington	110,232.32	108,910.95	—	1,291.37	—	136,502.85	134,182.89	—	1,165.88	1,154.08
Tewksbury	59,719.34	58,082.31	1,500.00	—	137.03	87,561.53	87,170.76	—	—	380.77
Orange	100,323.54	102,734.05	—	283.87	305.62	157,661.83	154,513.03	280.00	—	2,808.80
Easton	96,132.19	91,665.73	—	4,466.46	—	112,217.75	106,733.92	—	5,483.83	—
Monson	109,844.85	109,794.41	—	—	50.44	150,198.09	148,882.80	—	—	1,315.29
Swansea	69,704.20	69,117.88	—	484.50	101.82	89,967.08	89,341.44	—	479.52	143.72
Wilmington	113,421.14	112,979.10	—	89.05	332.99	94,585.47	93,938.08	286.12	8.28	352.99
Seekonk	82,856.08	82,791.61	—	—	61.47	79,461.03	48,833.93	213.33	—	38.77
Leicester	65,029.68	64,354.24	—	171.23	504.24	71,057.93	67,292.25	—	2,261.44	1,504.24
Wrentham	83,014.47	82,919.78	—	109.22	15.47	98,864.72	97,065.92	—	334.22	1,404.58
Oxford	93,975.49	93,291.78	—	246.97	136.65	118,815.06	117,256.22	822.50	599.99	136.35
92 Towns	\$19,635,726.48	\$19,109,335.68	\$3,838.25	\$37,288.90	\$259,987.89	\$225,375.76	\$23,733,874.83	\$22,991,038.00	\$37,727.51	\$33,390.61
									\$288,751.40	\$382,967.31

PART III

TOWNS UNDER 5,000 POPULATION

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1943

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Scituate POPULATION 4,873	Holden POPULATION 4,846	Westwood POPULATION 4,797	Westport POPULATION 4,748
REVENUE.	\$567,447.47	\$322,480.78	\$235,870.99	\$290,158.15
General	464,414.93	188,803.98	209,762.41	244,402.49
<i>Taxes</i>	<i>438,645.87</i>	<i>161,311.47</i>	<i>200,623.93</i>	<i>202,140.81</i>
Property, poll, and income	421,917.57	149,970.20	190,730.85	193,040.65
Corporation, bank, etc.	16,728.30	11,341.27	9,893.08	9,100.16
<i>Licenses and permits</i>	<i>5,057.86</i>	<i>1,783.50</i>	<i>316.50</i>	<i>7,048.40</i>
<i>Fines and forfeits</i>	<i>165.30</i>	<i>45.00</i>	<i>582.50</i>	<i>158.50</i>
<i>Grants and gifts</i>	<i>20,545.90</i>	<i>25,631.28</i>	<i>8,239.48</i>	<i>35,054.78</i>
For expenses	20,545.90	25,581.28	8,239.48	35,054.78
For outlays	—	50.00	—	—
All other	—	32.73	—	—
Commercial	103,032.54	133,676.80	26,108.58	45,755.66
<i>Special assessments</i>	<i>336.65</i>	<i>—</i>	<i>1,057.43</i>	<i>—</i>
To meet expenses	336.65	—	—	—
To meet outlays	—	—	1,057.43	—
<i>Privileges</i>	<i>11,047.18</i>	<i>7,998.60</i>	<i>10,612.60</i>	<i>7,042.87</i>
<i>Departmental</i>	<i>26,001.22</i>	<i>30,226.01</i>	<i>13,196.26</i>	<i>34,785.90</i>
General government	890.56	327.39	240.00	263.88
Protection of persons and property	1,189.73	237.35	1,643.75	116.60
Health and sanitation	373.33	837.67	126.78	64.78
Highways	182.15	6,533.98	2,079.88	2,832.41
Charities	21,168.99	21,036.86	8,146.49	31,278.41
Soldiers' benefits	1,546.50	770.00	300.00	120.00
Schools	649.96	173.89	552.01	99.34
Libraries	—	162.67	102.95	2.48
Recreation	—	—	—	—
Unclassified	—	126.20	4.40	8.00
<i>Public service enterprises</i>	<i>60,768.55</i>	<i>94,679.89</i>	<i>—</i>	<i>50.12</i>
Electric light	—	77,837.77	—	—
Water	60,768.55	16,842.12	—	—
All other	—	—	—	50.12
<i>Cemeteries</i>	<i>—</i>	<i>6.00</i>	<i>—</i>	<i>1,845.26</i>
<i>Interest</i>	<i>4,878.94</i>	<i>766.30</i>	<i>1,242.29</i>	<i>2,031.51</i>
On sinking funds	—	—	—	—
On trust and investment funds	374.63	65.81	372.35	—
All other	4,504.31	700.49	869.94	2,031.51
NON-REVENUE.	\$247,573.71	\$35,333.27	\$130,905.37	\$122,575.41
Offsets to outlays	2,142.72	775.00	1,421.00	1,774.32
<i>Departmental</i>	<i>2,142.72</i>	<i>775.00</i>	<i>1,421.00</i>	<i>1,774.32</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	150,001.00	9,500.00	105,812.64	100,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>9,500.00</i>	<i>100,000.00</i>	<i>100,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>5,812.64</i>	<i>—</i>
<i>Premiums</i>	<i>1.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	50,360.32	7,802.60	2,697.74	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	50,360.32	7,802.60	2,697.74	—
Refunds	4,076.30	880.40	1,292.06	984.06
Agency, trust, and investment	40,993.37	16,375.27	19,681.93	19,817.03
<i>Taxes and licenses for State</i>	<i>9,300.00</i>	<i>3,050.00</i>	<i>5,500.00</i>	<i>4,300.00</i>
<i>Taxes for county</i>	<i>18,170.42</i>	<i>5,276.38</i>	<i>7,590.53</i>	<i>8,516.59</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>12,583.35</i>	<i>6,781.69</i>	<i>5,263.60</i>	<i>5,371.78</i>
All other	939.60	1,267.20	1,327.80	1,628.66
RECAPITULATION.				
Revenue and offsets to outlays	\$569,590.19	\$323,255.78	\$237,291.99	\$291,932.47
Premiums	1.00	—	—	—
Municipal indebtedness	150,000.00	9,500.00	105,812.64	100,000.00
Transfers and refunds	54,436.62	8,683.00	3,989.80	984.06
Agency, trust, and investment	40,993.37	16,375.27	19,681.93	19,817.03
Total receipts	\$815,021.18	\$357,814.05	\$366,776.36	\$412,733.56
Balance on hand, including funds	91,017.97	120,051.93	54,328.80	108,664.41
GRAND TOTAL	\$906,039.15	\$477,865.98	\$421,103.16	\$521,397.97

Graded According to Population of 1945.

PAYMENTS.	Scituate POPULATION 4,873	Holden POPULATION 4,846	Westwood POPULATION 4,797	Westport POPULATION 4,748
Maintenance	\$399,387.03	\$276,623.43	\$188,758.04	\$245,944.09
<i>Departmental</i>	<i>369,453.05</i>	<i>204,560.78</i>	<i>188,734.04</i>	<i>242,901.17</i>
General government	26,073.23	10,912.59	16,388.44	18,804.77
Protection of persons and property	77,216.03	7,756.31	36,458.63	19,343.23
Health and sanitation	27,649.39	7,143.40	6,661.80	11,369.80
Highways	58,101.18	33,325.72	32,970.85	29,480.59
Charities	51,302.07	49,697.27	20,462.85	82,638.94
Soldiers' benefits	6,838.67	3,311.37	1,093.25	1,788.82
Schools	104,733.28	85,955.93	64,016.93	75,806.99
Libraries	3,887.99	2,601.32	1,852.01	698.98
Recreation	3,700.72	565.94	2,364.71	128.94
Pensions	1,200.00	—	—	—
Unclassified	8,750.49	3,290.93	6,464.57	2,840.11
<i>Public service enterprises</i>	<i>29,933.98</i>	<i>71,881.97</i>	<i>—</i>	<i>68.80</i>
Electric light	—	63,078.82	—	—
Water	29,933.98	8,803.15	—	—
All other	—	—	—	68.80
<i>Cemeteries</i>	<i>—</i>	<i>180.68</i>	<i>—</i>	<i>2,974.12</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>24.00</i>	<i>—</i>
Interest	19,600.69	442.24	4,629.07	1,407.34
<i>Loans, general purposes</i>	<i>464.44</i>	<i>442.24</i>	<i>4,629.07</i>	<i>1,407.34</i>
<i>Loans, public service enterprises</i>	<i>19,146.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,497.18	5,522.80	10,571.71	2,984.52
<i>Departmental</i>	<i>2,669.08</i>	<i>1,632.52</i>	<i>10,571.71</i>	<i>2,984.52</i>
General government	—	330.99	—	1,640.00
Protection of persons and property	631.24	1,077.00	7,362.12	—
Health and sanitation	11.00	—	74.75	—
Highways	1,069.99	—	93.84	700.00
Charities	—	—	—	—
Schools	494.93	—	3,041.00	644.52
Libraries	190.00	—	—	—
Recreation	—	—	—	—
Unclassified	271.92	224.53	—	—
<i>Public service enterprises</i>	<i>4,828.10</i>	<i>3,890.28</i>	<i>—</i>	<i>—</i>
Electric light	—	3,476.84	—	—
Water	4,828.10	413.44	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	187,000.00	33,450.00	112,683.59	159,400.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>37,000.00</i>	<i>1,450.00</i>	<i>11,183.59</i>	<i>9,400.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>32,000.00</i>	<i>101,500.00</i>	<i>150,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	50,360.32	7,802.60	2,697.74	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>50,360.32</i>	<i>7,802.60</i>	<i>2,697.74</i>	<i>—</i>
Refunds	4,076.30	880.40	1,292.06	984.06
Agency, trust, and investment	87,978.58	16,408.08	22,169.29	19,956.90
<i>Taxes and licenses for State</i>	<i>9,800.00</i>	<i>3,060.00</i>	<i>5,500.00</i>	<i>4,800.00</i>
<i>Taxes for county</i>	<i>18,170.42</i>	<i>5,276.38</i>	<i>7,590.53</i>	<i>8,516.59</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>59,568.56</i>	<i>6,817.50</i>	<i>7,750.96</i>	<i>5,541.65</i>
<i>All other</i>	<i>939.60</i>	<i>1,264.20</i>	<i>1,327.80</i>	<i>1,598.66</i>
RECAPITULATION.				
Maintenance and interest	\$418,987.72	\$277,065.67	\$193,387.11	\$247,351.43
Permanent debt (except from sinking funds)	37,000.00	1,450.00	11,183.59	9,400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,497.18	5,522.80	10,571.71	2,984.52
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,000.00	32,000.00	101,500.00	150,000.00
Transfers (except to sinking funds) and refunds	54,436.62	8,683.00	3,989.80	984.06
Agency, trust, and investment	87,978.58	16,408.08	22,169.29	19,956.90
Total payments	\$755,900.10	\$341,129.55	\$342,801.50	\$430,676.91
Balance on hand, including funds	150,139.05	136,736.43	78,301.66	90,721.06
GRAND TOTAL	\$906,039.15	\$477,865.98	\$421,103.16	\$521,397.97

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Dudley POPULATION 4,725	Williamstown POPULATION 4,623	Weston POPULATION 4,473	Templeton POPULATION 4,435
REVENUE.	\$217,008.60	\$330,687.79	\$347,697.85	\$286,116.69
General	173,341.71	241,586.52	272,992.31	192,855.74
<i>Taxes</i>	<i>146,819.01</i>	<i>211,455.58</i>	<i>263,546.55</i>	<i>150,769.40</i>
Property, poll, and income	95,448.50	199,793.41	248,993.60	132,652.40
Corporation, bank, etc.	51,370.51	11,662.17	14,552.95	18,117.00
<i>Licenses and permits</i>	<i>4,424.00</i>	<i>3,079.50</i>	<i>151.00</i>	<i>2,425.50</i>
<i>Fines and forfeits</i>	<i>606.00</i>	<i>369.27</i>	<i>85.00</i>	<i>150.00</i>
<i>Grants and gifts</i>	<i>21,492.70</i>	<i>26,278.14</i>	<i>9,209.76</i>	<i>39,510.84</i>
For expenses	21,492.70	26,278.14	9,209.76	39,510.84
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>404.03</i>	<i>—</i>	<i>—</i>
Commercial	43,666.89	89,101.27	74,705.54	93,260.95
<i>Special assessments</i>	<i>1,028.16</i>	<i>84.49</i>	<i>—</i>	<i>—</i>
To meet expenses	1,028.16	60.00	—	—
To meet outlays	—	24.49	—	—
<i>Privileges</i>	<i>6,336.72</i>	<i>7,101.79</i>	<i>11,966.00</i>	<i>5,301.46</i>
<i>Departmental</i>	<i>16,897.83</i>	<i>32,735.45</i>	<i>13,865.04</i>	<i>28,721.51</i>
General government	—	106.54	201.30	571.60
Protection of persons and property	34.34	126.79	322.02	29.17
Health and sanitation	1,009.99	—	149.75	—
Highways	4,624.13	596.96	42.25	3,338.68
Charities	10,926.44	23,933.84	7,619.92	22,646.93
Soldiers' benefits	—	50.00	—	30.00
Schools	283.53	5,095.13	4,065.47	1,971.32
Libraries	19.40	228.09	351.83	111.30
Recreation	—	—	11.65	—
Unclassified	—	2,598.10	1,100.85	22.51
<i>Public service enterprises</i>	<i>18,500.40</i>	<i>44,816.20</i>	<i>40,301.27</i>	<i>55,266.31</i>
Electric light	—	—	—	55,266.31
Water	18,500.40	44,816.20	40,301.27	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>228.98</i>	<i>3,306.07</i>	<i>3,486.74</i>	<i>1,180.23</i>
<i>Interest</i>	<i>674.80</i>	<i>1,057.27</i>	<i>5,086.49</i>	<i>2,841.44</i>
On sinking funds	—	—	—	—
On trust and investment funds	17.68	238.53	4,045.34	1,661.10
All other	657.12	818.74	1,041.15	1,180.34
NON-REVENUE.	\$106,737.74	\$24,553.05	\$87,504.25	\$15,658.97
Offsets to outlays	550.00	—	—	600.00
<i>Departmental</i>	<i>550.00</i>	<i>—</i>	<i>—</i>	<i>600.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	83,009.00	—	1,000.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>83,000.00</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>9.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	12,233.42	1,886.61	19,458.79	849.65
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>12,233.42</i>	<i>1,886.61</i>	<i>19,458.79</i>	<i>849.65</i>
Refunds	214.66	322.58	2,075.51	725.56
Agency, trust, and investment	10,730.66	22,343.86	64,969.95	13,483.76
<i>Taxes and licenses for State</i>	<i>3,150.00</i>	<i>5,710.00</i>	<i>7,950.00</i>	<i>2,900.00</i>
<i>Taxes for county</i>	<i>5,449.38</i>	<i>9,545.40</i>	<i>11,934.29</i>	<i>6,016.89</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,542.48</i>	<i>5,956.26</i>	<i>43,005.45</i>	<i>4,711.87</i>
<i>All other</i>	<i>588.80</i>	<i>1,132.20</i>	<i>2,080.21</i>	<i>855.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$217,558.60	\$330,687.79	\$347,697.85	\$286,716.69
Premiums	9.00	—	—	—
Municipal indebtedness	83,000.00	—	1,000.00	—
Transfers and refunds	12,448.08	2,209.19	21,534.30	1,575.21
Agency, trust, and investment	10,730.66	22,343.86	64,969.95	13,483.76
Total receipts	\$323,746.34	\$355,240.84	\$435,202.10	\$301,775.66
<i>Balance on hand, including funds</i>	<i>125,262.21</i>	<i>131,433.49</i>	<i>177,604.00</i>	<i>66,912.62</i>
GRAND TOTAL	\$449,008.55	\$486,674.33	\$612,806.10	\$368,688.28

Graded According to Population of 1945 — Continued.

PAYMENTS.	Dudley POPULATION 4,725	Williamstown POPULATION 4,623	Weston POPULATION 4,473	Templeton POPULATION 4,435
Maintenance	\$183,631.74	\$231,365.79	\$264,568.41	\$225,091.03
<i>Departmental</i>	<i>172,842.74</i>	<i>214,113.23</i>	<i>247,457.67</i>	<i>185,599.00</i>
General government	11,850.11	12,013.28	15,423.81	8,665.89
Protection of persons and property	13,460.30	6,986.42	42,277.41	8,106.22
Health and sanitation	10,385.05	6,895.37	8,324.92	5,107.06
Highways	35,110.41	21,957.07	41,280.87	30,309.66
Charities	33,780.29	61,585.67	22,936.74	63,880.38
Soldiers' benefits	347.13	1,330.05	—	1,550.45
Schools	65,279.20	94,121.25	95,223.40	62,842.38
Libraries	1,264.03	3,780.92	9,820.77	2,456.08
Recreation	164.94	154.73	4,021.33	109.79
Pensions	—	—	—	—
Unclassified	1,201.28	5,288.47	8,148.42	2,571.09
<i>Public service enterprises</i>	<i>9,812.89</i>	<i>11,295.53</i>	<i>10,520.84</i>	<i>37,399.26</i>
Electric light	—	—	—	37,399.26
Water	9,812.89	11,295.53	10,520.84	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>976.11</i>	<i>5,957.03</i>	<i>6,589.90</i>	<i>2,092.77</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,161.45	5,223.75	6,839.20	1,516.90
<i>Loans, general purposes</i>	<i>1,958.45</i>	<i>—</i>	<i>3,716.70</i>	<i>1,516.90</i>
<i>Loans, public service enterprises</i>	<i>203.00</i>	<i>5,223.75</i>	<i>3,122.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,112.29	1,006.62	8,546.31	9,467.90
<i>Departmental</i>	<i>1,526.37</i>	<i>372.62</i>	<i>8,546.31</i>	<i>3,411.02</i>
General government	577.17	—	4,574.17	—
Protection of persons and property	894.20	109.00	—	2,401.02
Health and sanitation	—	500.00	—	—
Highways	30.00	106.63	—	—
Charities	—	—	—	—
Schools	—	156.99	3,972.14	1,010.00
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	25.00	—	—	—
<i>Public service enterprises</i>	<i>585.92</i>	<i>—</i>	<i>—</i>	<i>6,056.88</i>
Electric light	—	—	—	6,056.88
Water	585.92	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>134.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	95,400.00	11,000.00	86,268.68	30,456.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,400.00</i>	<i>11,000.00</i>	<i>35,268.68</i>	<i>5,456.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>83,000.00</i>	<i>—</i>	<i>51,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	12,233.42	1,886.61	19,458.79	849.65
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>12,233.42</i>	<i>1,886.61</i>	<i>19,458.79</i>	<i>849.65</i>
Refunds	214.66	322.58	2,075.51	725.56
Agency, trust, and investment	22,629.52	23,188.18	81,450.23	14,304.61
<i>Taxes and licenses for State</i>	<i>3,150.00</i>	<i>5,710.00</i>	<i>7,950.00</i>	<i>2,900.00</i>
<i>Taxes for county</i>	<i>5,449.88</i>	<i>9,545.40</i>	<i>11,934.29</i>	<i>5,018.89</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>13,435.94</i>	<i>6,803.58</i>	<i>59,472.53</i>	<i>5,527.32</i>
<i>All other</i>	<i>594.20</i>	<i>1,129.20</i>	<i>2,093.41</i>	<i>860.40</i>
RECAPITULATION.				
Maintenance and interest	\$185,793.19	\$236,589.54	\$271,407.61	\$226,607.93
Permanent debt (except from sinking funds)	12,400.00	11,000.00	35,268.68	5,456.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,112.29	1,006.62	8,546.31	9,467.90
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	83,000.00	—	51,000.00	25,000.00
Transfers (except to sinking funds) and refunds	12,448.08	2,209.19	21,534.30	1,575.21
Agency, trust, and investment	22,629.52	23,188.18	81,450.23	14,304.61
Total payments	\$318,383.08	\$273,993.53	\$469,207.13	\$282,411.65
Balance on hand, including funds	130,625.47	212,680.80	143,598.97	86,276.63
GRAND TOTAL	\$449,008.55	\$486,674.33	\$612,806.10	\$368,688.28

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Dalton POPULATION 4,367	Blackstone POPULATION 4,349	Lee POPULATION 4,347	Acushnet POPULATION 4,272
REVENUE.	\$298,161.83	\$214,789.93	\$265,866.40	\$173,961.36
General	247,613.59	173,921.19	230,980.69	147,513.06
<i>Taxes</i>	<i>223,836.41</i>	<i>153,372.10</i>	<i>204,874.11</i>	<i>118,697.87</i>
Property, poll, and income	178,518.63	134,504.81	181,727.21	107,746.29
Corporation, bank, etc.	45,317.78	3,867.29	23,146.90	10,951.58
<i>Licenses and permits</i>	<i>1,642.00</i>	<i>2,557.00</i>	<i>3,785.00</i>	<i>2,809.00</i>
<i>Fines and forfeits</i>	<i>120.00</i>	<i>45.00</i>	<i>264.00</i>	<i>150.00</i>
<i>Grants and gifts</i>	<i>21,977.40</i>	<i>32,947.09</i>	<i>21,873.78</i>	<i>25,856.19</i>
For expenses	21,977.40	32,947.09	21,873.78	25,856.19
For outlays	—	—	—	—
All other	37.78	—	183.80	—
Commercial	50,548.24	40,868.74	34,885.71	26,448.30
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>6,116.17</i>	<i>4,279.60</i>	<i>5,963.63</i>	<i>4,717.97</i>
<i>Departmental</i>	<i>37,978.20</i>	<i>55,233.24</i>	<i>26,680.49</i>	<i>20,252.38</i>
General government	866.80	1,259.00	1,232.00	117.85
Protection of persons and property	1,406.92	20.78	82.66	24.83
Health and sanitation	8.61	—	190.00	253.90
Highways	206.94	2,678.36	1,174.27	1,000.00
Charities	28,906.77	26,264.49	18,589.60	18,179.59
Soldiers' benefits	—	120.00	337.50	120.00
Schools	6,072.43	4,811.54	5,049.01	510.48
Libraries	313.28	60.80	—	40.90
Recreation	—	—	5.35	—
Unclassified	196.45	68.27	10	4.83
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,120.42</i>	<i>—</i>	<i>838.60</i>	<i>269.09</i>
<i>Interest</i>	<i>5,333.45</i>	<i>1,306.00</i>	<i>1,422.99</i>	<i>1,208.86</i>
On sinking funds	—	—	—	—
On trust and investment funds	4,779.27	—	36.24	855.00
All other	554.18	1,306.00	1,386.75	353.86
NON-REVENUE.	\$66,192.87	\$85,709.41	\$119,556.56	\$47,336.42
Offsets to outlays	7,263.06	—	—	5,546.61
<i>Departmental</i>	<i>7,263.06</i>	<i>—</i>	<i>—</i>	<i>5,546.61</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	800.00	75,000.00	100,000.00	20,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>800.00</i>	<i>75,000.00</i>	<i>100,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	9,002.58	—	—	507.83
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	9,002.58	—	—	507.83
Refunds	4,556.75	1,276.92	105.32	158.21
Agency, trust, and investment	44,570.48	9,432.49	19,451.24	21,123.77
<i>Taxes and licenses for State</i>	<i>5,600.00</i>	<i>2,150.00</i>	<i>4,300.00</i>	<i>2,950.00</i>
<i>Taxes for county</i>	<i>9,377.94</i>	<i>3,719.42</i>	<i>7,200.92</i>	<i>5,842.77</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>28,825.74</i>	<i>3,146.67</i>	<i>7,587.72</i>	<i>5,479.96</i>
All other	766.80	416.40	562.60	6,851.04
RECAPITULATION.				
Revenue and offsets to outlays	\$305,424.89	\$214,789.93	\$265,866.40	\$179,507.97
Premiums	—	—	—	—
Municipal indebtedness	800.00	75,000.00	100,000.00	20,000.00
Transfers and refunds	13,559.33	1,276.92	105.32	666.04
Agency, trust, and investment	44,570.48	9,432.49	19,451.24	21,123.77
Total receipts	\$364,354.70	\$300,499.34	\$385,422.96	\$221,297.78
<i>Balance on hand, including funds</i>	<i>30,127.30</i>	<i>52,429.61</i>	<i>128,200.10</i>	<i>38,503.12</i>
GRAND TOTAL	\$454,482.00	\$352,928.95	\$513,623.06	\$259,800.90

Graded According to Population of 1945 — Continued.

PAYMENTS.	Dalton POPULATION 4,367	Blackstone POPULATION 4,349	Lee POPULATION 4,347	Acushnet POPULATION 4,272
Maintenance	\$234,629.92	\$178,321.66	\$195,014.33	\$144,396.29
<i>Departmental</i>	<i>230,046.27</i>	<i>178,321.66</i>	<i>192,400.82</i>	<i>144,149.20</i>
General government	15,816.37	12,010.14	10,530.04	13,054.01
Protection of persons and property	10,170.30	6,172.61	13,393.21	6,099.86
Health and sanitation	3,956.52	3,654.00	6,164.89	7,292.34
Highways	31,063.37	25,527.40	29,974.25	14,012.10
Charities	66,948.45	66,885.03	51,310.59	42,566.56
Soldiers' benefits	2,819.25	1,253.95	2,549.97	464.90
Schools	86,396.41	58,021.55	69,052.04	57,650.05
Libraries	5,366.31	652.30	3,058.01	1,330.13
Recreation	3,332.05	1,589.20	1,239.12	134.92
Pensions	—	—	—	—
Unclassified	4,177.24	2,555.48	5,128.70	1,544.33
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,572.58</i>	<i>—</i>	<i>2,613.51</i>	<i>247.09</i>
<i>Administration of trust funds</i>	<i>11.07</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,103.16	2,837.34	1,413.87	199.94
<i>Loans, general purposes</i>	<i>1,103.16</i>	<i>2,837.34</i>	<i>1,413.87</i>	<i>199.94</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	27,598.51	—	9,017.59	—
<i>Departmental</i>	<i>27,598.51</i>	<i>—</i>	<i>9,017.59</i>	<i>—</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	13,633.47	—	—	—
Highways	—	—	6,050.00	—
Charities	—	—	—	—
Schools	13,965.04	—	2,967.59	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	12,100.00	83,200.00	182,250.00	21,400.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>11,300.00</i>	<i>8,200.00</i>	<i>7,250.00</i>	<i>1,400.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>800.00</i>	<i>75,000.00</i>	<i>175,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	9,002.58	—	—	507.83
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>9,002.58</i>	<i>—</i>	<i>—</i>	<i>507.83</i>
Refunds	4,556.75	1,276.92	105.32	158.21
Agency, trust, and investment	43,707.18	9,432.49	19,540.88	21,284.69
<i>Taxes and licenses for State</i>	<i>5,600.00</i>	<i>2,150.00</i>	<i>4,300.00</i>	<i>2,950.00</i>
<i>Taxes for county</i>	<i>9,377.94</i>	<i>3,719.42</i>	<i>7,200.92</i>	<i>5,842.77</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>27,962.44</i>	<i>3,146.67</i>	<i>7,623.96</i>	<i>5,597.72</i>
<i>All other</i>	<i>766.80</i>	<i>416.40</i>	<i>416.00</i>	<i>6,894.20</i>
RECAPITULATION.				
Maintenance and interest	\$235,733.08	\$181,159.00	\$196,428.20	\$144,596.23
Permanent debt (except from sinking funds)	11,300.00	8,200.00	7,250.00	1,400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	27,598.51	—	9,017.59	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	800.00	75,000.00	175,000.00	20,000.00
Transfers (except to sinking funds) and refunds	13,559.33	1,276.92	105.32	666.04
Agency, trust, and investment	43,707.18	9,432.49	19,540.88	21,284.69
Total payments	\$332,698.10	\$275,068.41	\$407,341.99	\$187,946.96
Balance on hand, including funds	121,783.90	77,860.54	106,281.07	71,853.94
GRAND TOTAL	\$454,482.00	\$352,928.95	\$513,623.06	\$259,800.90

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Medfield POPULATION 4,199	Bedford POPULATION 4,170	Sharon POPULATION 4,073	East Bridgewater POPULATION 4,008
REVENUE.	\$163,052.22	\$170,539.14	\$282,672.95	\$258,479.65
General	130,150.01	134,314.76	219,372.90	203,183.51
<i>Taxes</i>	<i>107,440.21</i>	<i>113,220.72</i>	<i>203,487.48</i>	<i>177,435.46</i>
Property, poll, and income	101,820.96	109,199.85	194,633.34	159,969.37
Corporation, bank, etc.	5,619.25	4,020.87	8,854.14	17,466.09
<i>Licenses and permits</i>	<i>1,257.50</i>	<i>178.00</i>	<i>172.50</i>	<i>499.50</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>64.65</i>	<i>615.50</i>	<i>50.00</i>
<i>Grants and gifts</i>	<i>21,452.30</i>	<i>20,851.39</i>	<i>15,097.42</i>	<i>25,198.55</i>
For expenses	21,452.30	20,851.39	15,097.42	25,198.55
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	32,902.21	36,224.38	63,300.05	55,296.14
<i>Special assessments</i>	<i>25.90</i>	<i>127.75</i>	<i>—</i>	<i>—</i>
To meet expenses	25.90	127.75	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,073.23</i>	<i>4,510.15</i>	<i>6,998.25</i>	<i>6,837.52</i>
<i>Departmental</i>	<i>17,122.31</i>	<i>17,343.09</i>	<i>24,904.02</i>	<i>31,317.68</i>
General government	429.00	96.80	114.31	113.85
Protection of persons and property	337.73	38.31	581.10	656.80
Health and sanitation	1,059.28	330.50	902.42	231.75
Highways	3,659.10	6,536.25	2,396.02	3,385.28
Charities	10,617.84	8,930.73	18,646.45	25,460.82
Soldiers' benefits	341.00	75.00	30.00	40.00
Schools	494.67	955.84	1,960.85	1,407.08
Libraries	174.24	71.75	246.77	22.10
Recreation	—	—	—	—
Unclassified	9.45	327.91	27.00	—
<i>Public service enterprises</i>	<i>8,831.77</i>	<i>9,395.71</i>	<i>29,128.03</i>	<i>15,682.61</i>
Electric light	8,831.77	9,395.71	29,128.03	15,682.61
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>742.60</i>	<i>1,579.76</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>2,106.40</i>	<i>3,267.92</i>	<i>2,270.85</i>	<i>1,458.38</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,694.18	1,593.90	558.38	577.84
All other	412.22	1,674.02	1,712.47	880.49
NON-REVENUE.	\$65,807.21	\$25,474.39	\$139,312.93	\$101,130.90
Offsets to outlays	1,016.39	920.00	—	2,086.00
<i>Departmental</i>	<i>1,016.39</i>	<i>920.00</i>	<i>—</i>	<i>2,086.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	36,125.00	—	102,000.00	61,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>36,125.00</i>	<i>—</i>	<i>102,000.00</i>	<i>61,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	4,113.41	11,840.60	15,635.11	20,382.14
<i>From sinking funds</i>	<i>4,113.41</i>	<i>11,840.60</i>	<i>15,635.11</i>	<i>20,382.14</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	700.55	251.38	1,201.61	341.82
Agency, trust, and investment	23,851.86	12,462.41	20,476.21	17,320.94
<i>Taxes and licenses for State</i>	<i>2,400.00</i>	<i>2,100.00</i>	<i>4,850.00</i>	<i>3,950.00</i>
<i>Taxes for county</i>	<i>3,312.23</i>	<i>3,152.45</i>	<i>6,693.47</i>	<i>7,717.55</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>17,430.43</i>	<i>5,999.81</i>	<i>8,059.74</i>	<i>5,001.79</i>
<i>All other</i>	<i>709.20</i>	<i>1,210.15</i>	<i>873.00</i>	<i>651.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$164,068.61	\$171,459.14	\$282,672.95	\$260,565.65
Premiums	—	—	—	—
Municipal indebtedness	36,125.00	—	102,000.00	61,000.00
Transfers and refunds	4,813.96	12,091.98	16,836.72	20,723.96
Agency, trust, and investment	23,851.86	12,462.41	20,476.21	17,320.94
Total receipts	\$228,859.43	\$196,013.53	\$421,985.88	\$359,610.55
<i>Balance on hand, including funds</i>	<i>61,343.12</i>	<i>71,293.44</i>	<i>51,121.02</i>	<i>92,327.46</i>
GRAND TOTAL	\$290,202.55	\$267,306.97	\$473,106.90	\$451,938.01

Graded According to Population of 1945 — Continued.

PAYMENTS.	Medfield POPULATION 4,199	Bedford POPULATION 4,170	Sharon POPULATION 4,073	East Bridgewater POPULATION 4,008
Maintenance	\$134,456.17	\$135,639.43	\$228,305.92	\$217,147.37
<i>Departmental</i>	<i>124,603.75</i>	<i>126,091.64</i>	<i>218,753.10</i>	<i>200,584.52</i>
General government	10,720.94	8,373.23	14,720.96	14,062.97
Protection of persons and property	10,569.35	11,101.17	23,944.65	13,237.43
Health and sanitation	3,149.64	4,584.41	7,186.65	7,468.03
Highways	28,243.78	28,755.87	43,818.66	25,915.83
Charities	24,945.33	22,954.26	38,875.35	37,659.20
Soldiers' benefits	330.40	1,147.18	242.00	2,039.25
Schools	38,870.58	44,350.33	81,714.02	68,045.02
Libraries	2,680.44	1,317.32	3,278.68	6,919.03
Recreation	487.40	248.71	133.36	750.94
Pensions	—	—	—	—
Unclassified	2,605.89	3,259.16	4,838.77	4,486.82
<i>Public service enterprises</i>	<i>6,674.74</i>	<i>6,673.71</i>	<i>9,552.82</i>	<i>16,542.45</i>
Electric light	—	—	—	—
Water	6,674.74	6,673.71	9,552.82	16,542.45
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,174.64</i>	<i>2,874.08</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>3.04</i>	<i>—</i>	<i>—</i>	<i>20.40</i>
Interest	5,762.75	465.00	2,299.37	1,248.69
<i>Loans, general purposes</i>	<i>2,661.50</i>	<i>40.00</i>	<i>1,494.37</i>	<i>1,174.32</i>
<i>Loans, public service enterprises</i>	<i>3,101.25</i>	<i>425.00</i>	<i>805.00</i>	<i>74.37</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,095.64	6,913.43	2,486.64	1,520.53
<i>Departmental</i>	<i>4,960.04</i>	<i>960.00</i>	<i>2,371.24</i>	<i>1,520.53</i>
General government	—	60.00	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	32.62	—	65.91	—
Highways	250.00	—	722.29	911.00
Charities	—	—	—	—
Schools	4,677.42	—	783.04	609.53
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	900.00	800.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>5,953.43</i>	<i>115.40</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	5,953.43	115.40	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>135.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	51,000.00	3,000.00	141,000.00	71,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>21,000.00</i>	<i>3,000.00</i>	<i>14,000.00</i>	<i>9,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>—</i>	<i>127,000.00</i>	<i>62,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	4,113.41	11,840.60	15,635.11	20,382.14
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,113.41</i>	<i>11,840.60</i>	<i>15,635.11</i>	<i>20,382.14</i>
Refunds	700.55	251.38	1,201.61	341.82
Agency, trust, and investment	8,639.00	21,736.31	34,609.45	36,623.44
<i>Taxes and licenses for State</i>	<i>2,400.00</i>	<i>2,100.00</i>	<i>4,850.00</i>	<i>3,950.00</i>
<i>Taxes for county</i>	<i>3,312.23</i>	<i>3,152.45</i>	<i>6,693.47</i>	<i>7,717.55</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,217.57</i>	<i>15,273.71</i>	<i>22,192.98</i>	<i>24,323.69</i>
<i>All other</i>	<i>709.20</i>	<i>1,210.15</i>	<i>873.00</i>	<i>632.20</i>
RECAPITULATION.				
Maintenance and interest	\$140,218.92	\$136,104.43	\$230,605.29	\$218,396.06
Permanent debt (except from sinking funds)	21,000.00	3,000.00	14,000.00	9,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,095.64	6,913.43	2,486.64	1,520.53
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	—	127,000.00	62,000.00
Transfers (except to sinking funds) and refunds	4,813.96	12,091.98	16,836.72	20,723.96
Agency, trust, and investment	8,639.00	21,736.31	34,609.45	36,623.44
Total payments	\$209,767.52	\$179,846.15	\$425,538.10	\$348,763.99
<i>Balance on hand, including funds</i>	<i>80,435.03</i>	<i>87,460.82</i>	<i>47,568.80</i>	<i>103,174.02</i>
GRAND TOTAL	\$290,202.55	\$267,306.97	\$473,106.90	\$451,938.01

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Rockport POPULATION 3,992	Ayer POPULATION 3,967	Wayland POPULATION 3,901	Westford POPULATION 3,815
REVENUE.	\$315,677.54	\$236,511.63	\$270,146.21	\$248,406.32
General	231,875.39	184,351.78	213,862.54	207,124.77
<i>Taxes</i>	<i>202,129.49</i>	<i>153,247.29</i>	<i>187,834.60</i>	<i>176,303.81</i>
Property, poll, and income	192,354.44	146,923.82	179,552.17	150,141.62
Corporation, bank, etc.	9,775.05	6,323.47	8,282.43	26,162.19
<i>Licenses and permits</i>	<i>197.00</i>	<i>6,416.00</i>	<i>4,384.50</i>	<i>2,124.06</i>
<i>Fines and forfeits</i>	<i>75.00</i>	<i>567.60</i>	<i>25.00</i>	<i>170.20</i>
<i>Grants and gifts</i>	<i>29,473.90</i>	<i>24,120.89</i>	<i>21,618.44</i>	<i>28,526.70</i>
For expenses	29,473.90	18,438.19	21,618.44	28,526.70
For outlays	—	5,682.70	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	83,802.15	52,159.85	56,283.67	41,281.55
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>904.99</i>	<i>—</i>
To meet expenses	—	—	389.75	—
To meet outlays	—	—	515.24	—
<i>Privileges</i>	<i>4,398.86</i>	<i>6,924.40</i>	<i>6,253.56</i>	<i>6,079.83</i>
<i>Departmental</i>	<i>40,497.72</i>	<i>28,434.60</i>	<i>30,179.40</i>	<i>32,989.27</i>
General government	180.05	49.10	261.85	107.85
Protection of persons and property	1,080.16	100.12	564.89	85.38
Health and sanitation	3,075.41	1,068.20	434.57	—
Highways	1,741.09	4,890.38	3,776.11	7,988.42
Charities	28,955.56	16,084.20	23,175.04	22,089.17
Soldiers' benefits	787.50	583.00	795.00	415.00
Schools	38.24	5,635.97	882.36	2,116.89
Libraries	283.14	—	189.58	47.93
Recreation	—	—	—	—
Unclassified	4,356.57	23.63	100.00	138.61
<i>Public service enterprises</i>	<i>36,416.60</i>	<i>15,893.87</i>	<i>14,257.33</i>	<i>—</i>
Electric light	—	—	—	—
Water	36,415.60	15,893.87	14,257.33	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>978.49</i>	<i>—</i>	<i>1,604.75</i>	<i>776.40</i>
<i>Interest</i>	<i>1,511.48</i>	<i>906.98</i>	<i>3,083.64</i>	<i>1,436.05</i>
On sinking funds	—	—	—	—
On trust and investment funds	340.41	325.73	1,544.43	634.76
All other	1,171.07	581.25	1,539.21	801.29
NON-REVENUE.	\$105,495.92	\$40,300.89	\$34,865.44	\$119,843.63
Offsets to outlays	2,151.50	2,075.00	415.00	—
<i>Departmental</i>	<i>2,151.50</i>	<i>2,075.00</i>	<i>415.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	500.00	24,000.00	3,000.00	75,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>21,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>500.00</i>	<i>—</i>	<i>3,000.00</i>	<i>75,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,156.87	—	3,957.79	344.94
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,156.87</i>	<i>—</i>	<i>3,957.79</i>	<i>344.94</i>
Refunds	1,694.96	287.04	1,990.13	713.36
Agency, trust, and investment	98,992.59	13,938.85	25,502.52	43,785.33
<i>Taxes and licenses for State</i>	<i>4,660.00</i>	<i>3,100.00</i>	<i>4,550.00</i>	<i>3,550.00</i>
<i>Taxes for county</i>	<i>8,736.49</i>	<i>4,653.62</i>	<i>6,830.32</i>	<i>5,329.15</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>84,960.10</i>	<i>5,358.37</i>	<i>13,129.00</i>	<i>34,365.58</i>
<i>All other</i>	<i>636.00</i>	<i>846.86</i>	<i>993.20</i>	<i>540.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$317,829.04	\$238,586.63	\$270,561.21	\$248,406.32
Premiums	—	—	—	—
Municipal indebtedness	500.00	24,000.00	3,000.00	75,000.00
Transfers and refunds	3,851.83	287.04	5,947.92	1,058.30
Agency, trust, and investment	98,992.59	13,938.85	25,502.52	43,785.33
Total receipts	\$421,173.46	\$276,812.52	\$305,011.65	\$368,249.95
Balance on hand, including funds	107,901.97	61,903.75	83,924.12	70,863.83
GRAND TOTAL	\$529,075.43	\$338,716.27	\$388,935.77	\$439,113.78

Graded According to Population of 1945 — Continued.

PAYMENTS.	Rockport POPULATION 3,992	Ayer POPULATION 3,967	Wayland POPULATION 3,901	Westford POPULATION 3,815
Maintenance	\$254,195.57	\$188,234.24	\$208,138.33	\$217,697.72
<i>Departmental</i>	<i>227,367.01</i>	<i>175,815.50</i>	<i>194,658.52</i>	<i>215,666.27</i>
General government	18,735.10	9,062.78	14,028.52	10,031.52
Protection of persons and property	25,044.57	21,375.63	9,691.86	17,563.28
Health and sanitation	9,093.00	7,894.25	5,409.85	4,402.06
Highways	23,999.98	25,982.32	31,411.59	42,561.03
Charities	78,156.81	44,351.19	53,956.50	48,418.65
Soldiers' benefits	2,352.28	621.00	1,372.00	1,448.00
Schools	55,258.03	58,678.73	67,058.47	80,395.11
Libraries	4,367.26	1,700.00	5,772.53	3,049.40
Recreation	2,623.48	801.83	1,392.14	1,609.81
Pensions	1,500.00	—	—	—
Unclassified	6,236.50	5,347.77	4,565.06	6,187.41
<i>Public service enterprises</i>	<i>23,554.47</i>	<i>12,418.74</i>	<i>10,014.59</i>	<i>—</i>
Electric light	—	—	—	—
Water	23,554.47	12,418.74	10,014.59	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,274.09</i>	<i>—</i>	<i>3,465.22</i>	<i>2,012.44</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>19.01</i>
Interest	3,461.48	1,367.32	1,751.74	452.53
<i>Loans, general purposes</i>	<i>1,825.23</i>	<i>1,071.77</i>	<i>1,471.74</i>	<i>452.53</i>
<i>Loans, public service enterprises</i>	<i>1,636.25</i>	<i>295.55</i>	<i>380.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	3,426.59	49,031.54	6,605.33	4,241.45
<i>Departmental</i>	<i>2,816.50</i>	<i>20,249.46</i>	<i>6,179.33</i>	<i>4,241.45</i>
General government	973.48	—	3,000.00	—
Protection of persons and property	—	—	—	4,066.45
Health and sanitation	830.65	12,907.10	—	—
Highways	250.00	—	734.98	175.00
Charities	—	—	—	—
Schools	735.87	7,342.36	2,264.53	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	26.50	—	179.82	—
<i>Public service enterprises</i>	<i>610.09</i>	<i>28,782.08</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	610.09	28,782.08	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>426.00</i>	<i>—</i>
Municipal indebtedness	25,500.00	15,000.00	8,330.00	78,900.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>24,000.00</i>	<i>15,000.00</i>	<i>7,000.00</i>	<i>3,900.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,500.00</i>	<i>—</i>	<i>1,330.00</i>	<i>75,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,156.87	—	3,957.79	344.94
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,156.87</i>	<i>—</i>	<i>3,957.79</i>	<i>344.94</i>
Refunds	1,694.96	287.04	1,990.13	713.36
Agency, trust, and investment	99,845.02	13,660.98	27,459.12	44,437.34
<i>Taxes and licenses for State</i>	<i>4,660.00</i>	<i>3,100.00</i>	<i>4,550.00</i>	<i>3,550.00</i>
<i>Taxes for county</i>	<i>8,736.49</i>	<i>4,653.62</i>	<i>6,830.32</i>	<i>5,329.15</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>85,809.53</i>	<i>5,064.10</i>	<i>15,087.40</i>	<i>35,017.59</i>
<i>All other</i>	<i>639.00</i>	<i>843.26</i>	<i>991.40</i>	<i>540.60</i>
RECAPITULATION.				
Maintenance and interest	\$257,657.05	\$189,601.56	\$209,890.07	\$218,150.25
Permanent debt (except from sinking funds)	24,000.00	15,000.00	7,000.00	3,900.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,426.59	49,031.54	6,605.33	4,241.45
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,500.00	—	1,330.00	75,000.00
Transfers (except to sinking funds) and refunds	3,851.83	287.04	5,947.92	1,058.30
Agency, trust, and investment	99,845.02	13,660.98	27,459.12	44,437.34
Total payments	\$390,280.49	\$267,581.12	\$258,232.44	\$346,787.34
Balance on hand, including funds	138,794.94	71,135.15	130,703.33	92,326.44
GRAND TOTAL	\$529,075.43	\$338,716.27	\$388,935.77	\$439,113.78

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	East Longmeadow POPULATION 3,805	Belchertown POPULATION 3,769	Holbrook POPULATION 3,716	West Bridgewater POPULATION 3,605
REVENUE.	\$257,749.68	\$170,914.94	\$251,154.56	\$172,158.49
General	209,217.14	134,324.63	179,194.31	132,605.83
<i>Taxes</i>	<i>184,371.21</i>	<i>81,404.46</i>	<i>144,874.23</i>	<i>108,503.45</i>
Property, poll, and income	177,985.68	76,641.73	136,373.90	105,206.91
Corporation, bank, etc.	6,385.53	4,759.73	8,500.33	3,296.54
<i>Licenses and permits</i>	<i>2,142.50</i>	<i>1,705.00</i>	<i>1,042.50</i>	<i>1,152.50</i>
<i>Fines and forfeits</i>	<i>60.00</i>	<i>809.70</i>	<i>4.00</i>	<i>1,515.00</i>
<i>Grants and gifts</i>	<i>22,490.30</i>	<i>50,405.47</i>	<i>33,273.58</i>	<i>21,267.95</i>
For expenses	11,730.30	50,405.47	33,273.58	21,267.95
For outlays	10,760.00	—	—	—
<i>All other</i>	<i>153.13</i>	<i>—</i>	<i>—</i>	<i>186.93</i>
Commercial	48,532.54	36,590.31	71,960.25	39,552.66
<i>Special assessments</i>	<i>6,718.11</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	6,718.11	—	—	—
<i>Privileges</i>	<i>7,118.68</i>	<i>4,017.14</i>	<i>5,357.79</i>	<i>5,840.09</i>
<i>Departmental</i>	<i>12,253.31</i>	<i>29,367.83</i>	<i>40,351.18</i>	<i>17,699.34</i>
General government	310.27	783.60	78.60	567.88
Protection of persons and property	76.52	20.54	46.80	81.15
Health and sanitation	199.79	—	897.26	260.71
Highways	2,305.82	5,311.25	1,000.00	1,969.55
Charities	8,551.47	19,342.21	37,281.77	13,629.58
Soldiers' benefits	20.00	270.00	375.50	175.00
Schools	594.23	2,883.53	388.59	931.80
Libraries	89.77	—	279.16	83.67
Recreation	—	—	—	—
Unclassified	105.44	756.70	3.50	—
<i>Public service enterprises</i>	<i>21,134.93</i>	<i>—</i>	<i>23,554.24</i>	<i>14,693.94</i>
Electric light	—	—	—	—
Water	21,134.93	—	23,554.24	14,693.94
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>520.46</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>1,307.51</i>	<i>2,684.88</i>	<i>2,697.04</i>	<i>1,319.29</i>
On sinking funds	—	—	—	—
On trust and investment funds	687.03	1,306.01	1,323.23	568.29
All other	620.48	1,378.87	1,373.81	751.00
NON-REVENUE.	\$92,590.91	\$25,786.94	\$66,155.12	\$35,681.55
Offsets to outlays	3,023.66	3,722.27	125.00	857.00
<i>Departmental</i>	<i>3,023.66</i>	<i>3,722.27</i>	<i>125.00</i>	<i>857.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	10,000.00	51,000.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>10,000.00</i>	<i>51,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	27,160.54	—	1,380.27	20,062.50
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>27,160.54</i>	<i>—</i>	<i>1,380.27</i>	<i>20,062.50</i>
Refunds	417.85	384.49	348.52	97.18
Agency, trust, and investment	61,988.86	11,680.18	13,301.33	14,664.87
<i>Taxes and licenses for State</i>	<i>3,550.00</i>	<i>1,400.00</i>	<i>2,900.00</i>	<i>2,750.00</i>
<i>Taxes for county</i>	<i>6,340.84</i>	<i>4,452.16</i>	<i>4,002.28</i>	<i>5,372.98</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>40,548.87</i>	<i>4,991.22</i>	<i>5,584.77</i>	<i>4,876.84</i>
<i>All other</i>	<i>11,549.15</i>	<i>836.80</i>	<i>814.28</i>	<i>1,665.05</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$260,773.34	\$174,637.21	\$251,279.56	\$173,015.49
Premiums	—	—	—	—
Municipal indebtedness	—	10,000.00	51,000.00	—
Transfers and refunds	27,578.39	384.49	1,728.79	20,159.68
Agency, trust, and investment	61,988.86	11,680.18	13,301.33	14,664.87
Total receipts	\$350,340.59	\$196,701.88	\$317,309.68	\$207,840.04
Balance on hand, including funds	61,094.74	43,470.59	102,256.39	74,491.94
GRAND TOTAL	\$411,435.33	\$240,172.47	\$419,566.07	\$282,331.98

Graded According to Population of 1945 — Continued.

PAYMENTS.	East Longmeadow POPULATION 3,805	Belchertown POPULATION 3,769	Holbrook POPULATION 3,716	West Bridgewater POPULATION 3,605
Maintenance	\$167,291.76	\$136,992.29	\$204,157.56	\$155,509.61
<i>Departmental</i>	<i>150,165.17</i>	<i>136,021.83</i>	<i>187,295.79</i>	<i>145,533.76</i>
General government	12,399.93	4,777.52	11,786.66	10,228.53
Protection of persons and property	8,070.29	4,367.30	11,796.14	11,480.34
Health and sanitation	7,367.36	2,076.27	6,242.09	5,024.63
Highways	20,301.00	27,251.73	14,348.09	17,690.60
Charities	21,312.61	46,617.87	79,720.95	41,272.34
Soldiers' benefits	183.57	866.64	3,248.87	777.68
Schools	71,460.53	46,840.54	54,670.06	53,283.00
Libraries	999.98	796.04	1,543.83	1,715.88
Recreation	737.22	302.34	683.37	815.91
Pensions	—	—	—	—
Unclassified	7,332.68	2,125.58	3,255.73	3,244.85
<i>Public service enterprises</i>	<i>17,126.59</i>	<i>—</i>	<i>16,859.85</i>	<i>9,975.85</i>
Electric light	—	—	—	—
Water	17,126.59	—	16,859.85	9,975.85
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>970.46</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>1.92</i>	<i>—</i>
Interest	509.76	109.37	1,014.67	100.00
<i>Loans, general purposes</i>	<i>343.76</i>	<i>109.37</i>	<i>954.67</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>166.00</i>	<i>—</i>	<i>60.00</i>	<i>100.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	30,748.29	2,769.57	2,442.09	—
<i>Departmental</i>	<i>23,568.46</i>	<i>2,769.57</i>	<i>2,442.09</i>	<i>—</i>
General government	—	—	—	—
Protection of persons and property	—	—	530.80	—
Health and sanitation	21,512.84	—	39.41	—
Highways	2,055.62	2,327.62	1,485.00	—
Charities	—	—	—	—
Schools	—	441.95	386.88	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>7,179.83</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	7,179.83	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	13,500.00	21,500.00	112,000.00	2,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,500.00</i>	<i>1,500.00</i>	<i>10,000.00</i>	<i>2,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>20,000.00</i>	<i>102,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	27,160.54	—	1,380.27	20,062.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>27,160.54</i>	<i>—</i>	<i>1,380.27</i>	<i>20,062.50</i>
Refunds	417.85	384.49	348.52	97.18
Agency, trust, and investment	84,286.49	12,108.07	12,039.63	33,193.88
<i>Taxes and licenses for State</i>	<i>3,550.00</i>	<i>1,400.00</i>	<i>2,900.00</i>	<i>2,750.00</i>
<i>Taxes for county</i>	<i>6,340.84</i>	<i>4,452.16</i>	<i>4,003.28</i>	<i>5,372.98</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>65,946.08</i>	<i>5,419.11</i>	<i>4,397.47</i>	<i>24,070.65</i>
<i>All other</i>	<i>8,449.57</i>	<i>836.80</i>	<i>739.88</i>	<i>1,000.25</i>

RECAPITULATION.

Maintenance and interest	\$167,801.52	\$137,101.66	\$205,172.23	\$155,609.61
Permanent debt (except from sinking funds)	13,500.00	1,500.00	10,000.00	2,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	30,748.29	2,769.57	2,442.09	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	20,000.00	102,000.00	—
Transfers (except to sinking funds) and refunds	27,578.39	384.49	1,728.79	20,159.68
Agency, trust, and investment	84,286.49	12,108.07	12,039.63	33,193.88
Total payments	\$323,914.69	\$173,863.79	\$333,382.74	\$211,463.17
<i>Balance on hand, including funds</i>	<i>87,520.64</i>	<i>66,308.68</i>	<i>86,183.33</i>	<i>70,868.81</i>
GRAND TOTAL	\$411,435.33	\$240,172.47	\$419,566.07	\$282,331.98

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Provincetown POPULATION 3,564	Cohasset POPULATION 3,540	Bourne POPULATION 3,519	Warren POPULATION 3,498
REVENUE.	\$293,127.19	\$309,624.84	\$365,750.67	\$203,643.77
General	225,095.01	279,758.73	322,345.74	168,188.11
<i>Taxes</i>	<i>186,454.56</i>	<i>263,192.18</i>	<i>281,909.81</i>	<i>133,912.40</i>
Property, poll, and income	178,496.86	249,791.55	263,777.44	123,020.98
Corporation, bank, etc.	7,957.70	13,400.63	18,132.37	10,891.42
<i>Licenses and permits</i>	<i>4,705.00</i>	<i>2,294.50</i>	<i>9,549.00</i>	<i>2,280.50</i>
<i>Fines and forfeits</i>	<i>165.00</i>	<i>602.00</i>	<i>1,011.25</i>	<i>80.90</i>
<i>Grants and gifts</i>	<i>33,770.45</i>	<i>13,765.05</i>	<i>29,875.68</i>	<i>31,914.31</i>
For expenses	33,770.45	13,765.05	29,875.68	31,914.31
For outlays	—	—	—	—
All other	—	5.00	—	—
Commercial	68,032.18	29,866.11	43,404.93	35,455.66
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,828.02</i>	<i>7,320.88</i>	<i>9,643.38</i>	<i>4,634.35</i>
<i>Departmental</i>	<i>37,414.30</i>	<i>19,440.88</i>	<i>32,712.75</i>	<i>27,481.00</i>
General government	1,130.85	341.36	199.63	502.84
Protection of persons and property	78.06	315.66	1,491.26	100.18
Health and sanitation	1,415.10	—	149.71	661.46
Highways	10.00	13.50	1,409.75	6,314.17
Charities	29,830.26	12,406.57	27,962.08	15,388.81
Soldiers' benefits	507.50	—	120.00	—
Schools	4,207.67	6,000.28	1,372.16	4,441.54
Libraries	119.86	—	—	—
Recreation	—	—	—	—
Unclassified	115.00	363.51	8.16	72.00
<i>Public service enterprises</i>	<i>22,353.05</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	17,107.95	—	—	—
All other	5,245.10	—	—	—
<i>Cemeteries</i>	<i>2,059.23</i>	<i>541.82</i>	<i>—</i>	<i>1,891.63</i>
Interest	2,377.58	2,562.53	1,048.80	1,448.68
On sinking funds	—	—	—	—
On trust and investment funds	134.76	1,525.67	209.81	265.61
All other	2,242.82	1,036.86	838.99	1,183.07
NON-REVENUE.	\$123,353.20	\$38,314.21	\$84,435.97	\$26,841.85
Offsets to outlays	—	535.00	721.19	1,865.00
<i>Departmental</i>	<i>—</i>	<i>535.00</i>	<i>721.19</i>	<i>1,865.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	85,000.00	—	1,000.00	10,700.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	85,000.00	—	1,000.00	10,700.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	2,003.87	5,668.76	37,257.16	288.26
<i>From sinking funds</i>	—	—	—	—
All other	2,003.87	5,668.76	37,257.16	288.26
Refunds	622.24	3,227.11	2,421.78	589.86
Agency, trust, and investment	35,727.09	28,883.34	43,035.84	13,398.73
<i>Taxes and licenses for State</i>	<i>3,950.00</i>	<i>7,450.00</i>	<i>7,100.00</i>	<i>2,400.00</i>
<i>Taxes for county</i>	<i>14,255.56</i>	<i>10,281.72</i>	<i>25,623.92</i>	<i>4,151.91</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>16,967.13</i>	<i>10,270.02</i>	<i>9,472.52</i>	<i>6,321.62</i>
All other	554.40	881.60	839.40	525.20
RECAPITULATION.				
Revenue and offsets to outlays	\$293,127.19	\$310,159.84	\$366,471.86	\$205,508.77
Premiums	—	—	—	—
Municipal indebtedness	85,000.00	—	1,000.00	10,700.00
Transfers and refunds	2,626.11	8,895.87	39,678.94	878.12
Agency, trust, and investment	35,727.09	28,883.34	43,035.84	13,398.73
Total receipts	\$416,480.39	\$347,939.05	\$450,186.64	\$230,485.62
Balance on hand, including funds	27,003.12	103,881.69	128,246.33	49,355.04
GRAND TOTAL	\$443,483.51	\$451,820.74	\$578,432.97	\$279,840.66

Graded According to Population of 1945 — Continued.

PAYMENTS.	Provincetown POPULATION 3,564	Cohasset POPULATION 3,540	Bourne POPULATION 3,519	Warren POPULATION 3,498
Maintenance	\$238,993.77	\$291,546.41	\$306,984.64	\$159,013.78
<i>Departmental</i>	<i>215,155.83</i>	<i>290,118.42</i>	<i>306,109.15</i>	<i>166,748.24</i>
General government	15,578.38	24,740.44	24,700.76	8,364.95
Protection of persons and property	14,727.05	67,690.27	52,903.06	12,889.68
Health and sanitation	12,355.37	13,471.04	12,582.80	5,306.23
Highways	16,577.00	49,428.09	39,579.87	30,796.40
Charities	89,179.98	33,571.72	74,907.27	38,361.59
Soldiers' benefits	2,784.74	366.50	2,435.01	1,595.35
Schools	55,582.91	82,827.26	84,480.21	53,744.77
Libraries	3,142.71	7,316.50	8,495.47	1,862.53
Recreation	214.64	2,804.83	433.42	745.45
Pensions	—	1,050.00	—	—
Unclassified	4,993.05	6,851.77	5,591.28	3,081.29
<i>Public service enterprises</i>	<i>21,659.58</i>	<i>—</i>	<i>875.49</i>	<i>—</i>
Electric light	—	—	—	—
Water	16,722.95	—	—	—
All other	4,936.63	—	875.49	—
<i>Cemeteries</i>	<i>2,198.36</i>	<i>1,399.02</i>	<i>—</i>	<i>2,265.54</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>28.97</i>	<i>—</i>	<i>—</i>
Interest	1,287.72	700.00	273.38	3,115.40
<i>Loans, general purposes</i>	<i>1,103.34</i>	<i>700.00</i>	<i>273.38</i>	<i>3,115.40</i>
<i>Loans, public service enterprises</i>	<i>184.38</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,381.80	2,461.32	4,966.06	2,761.60
<i>Departmental</i>	<i>1,379.11</i>	<i>2,335.31</i>	<i>4,966.06</i>	<i>2,550.00</i>
General government	—	10.02	—	—
Protection of persons and property	210.66	371.80	3,436.90	—
Health and sanitation	—	101.25	—	—
Highways	—	—	978.63	2,550.00
Charities	—	—	—	—
Schools	1,168.45	1,733.69	550.53	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	118.55	—	—
<i>Public service enterprises</i>	<i>1,002.69</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	1,002.69	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>126.01</i>	<i>—</i>	<i>211.60</i>
Municipal indebtedness	129,500.00	5,000.00	7,500.00	51,600.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,500.00</i>	<i>5,000.00</i>	<i>6,500.00</i>	<i>14,900.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>120,000.00</i>	<i>—</i>	<i>1,000.00</i>	<i>36,700.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,003.87	5,668.76	37,257.16	288.26
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,003.87</i>	<i>5,668.76</i>	<i>37,257.16</i>	<i>288.26</i>
Refunds	622.24	3,227.11	2,421.78	589.86
Agency, trust, and investment	35,735.54	33,978.19	80,128.14	13,324.68
<i>Taxes and licenses for State</i>	<i>3,950.00</i>	<i>7,450.00</i>	<i>7,100.00</i>	<i>2,400.00</i>
<i>Taxes for county</i>	<i>14,255.56</i>	<i>10,281.72</i>	<i>25,623.92</i>	<i>4,151.91</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>16,975.58</i>	<i>15,363.07</i>	<i>46,425.17</i>	<i>6,239.17</i>
<i>All other</i>	<i>554.40</i>	<i>883.40</i>	<i>979.05</i>	<i>533.60</i>
RECAPITULATION.				
Maintenance and interest	\$240,281.49	\$292,246.41	\$307,258.02	\$162,129.18
Permanent debt (except from sinking funds)	9,500.00	5,000.00	6,500.00	14,900.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,381.80	2,461.32	4,966.06	2,761.60
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	120,000.00	—	1,000.00	36,700.00
Transfers (except to sinking funds) and refunds	2,626.11	8,895.87	39,678.94	878.12
Agency, trust, and investment	35,735.54	33,978.19	80,128.14	13,324.68
Total payments	\$410,524.94	\$342,581.79	\$439,531.16	\$230,693.58
Balance on hand, including funds	32,958.57	109,238.95	138,901.81	49,147.08
GRAND TOTAL	\$443,483.51	\$451,820.74	\$578,432.97	\$279,840.66

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bellingham POPULATION 3,494	Barre POPULATION 3,485	Wilbraham POPULATION 3,442	Hull POPULATION 3,388
REVENUE.	\$234,150.54	\$189,609.82	\$175,403.77	\$796,379.60
General	182,892.21	159,402.99	146,296.77	598,151.95
<i>Taxes</i>	140,522.93	130,305.32	125,431.20	566,394.16
Property, poll, and income	132,187.80	107,449.75	112,107.32	545,618.69
Corporation, bank, etc.	8,335.13	22,855.57	13,323.88	20,775.47
<i>Licenses and permits</i>	1,402.00	4,552.00	532.75	13,456.00
<i>Fines and forfeits</i>	247.20	56.60	330.15	696.50
<i>Grants and gifts</i>	40,720.08	24,489.07	20,002.67	17,605.29
For expenses	40,720.08	24,489.07	20,002.67	17,605.29
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	51,258.33	30,206.83	29,107.00	198,227.65
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	4,637.55	4,856.20	6,735.20	5,738.75
<i>Departmental</i>	33,997.05	16,266.30	10,889.17	32,656.18
General government	51.60	355.64	29.90	127.65
Protection of persons and property	19.93	34.66	68.42	263.79
Health and sanitation	—	383.27	698.00	1,262.25
Highways	4,004.90	4,759.28	773.90	508.85
Charities	27,725.79	7,738.31	8,484.31	21,896.39
Soldiers' benefits	235.00	170.00	32.50	200.00
Schools	1,716.88	2,823.46	424.56	379.88
Libraries	6.00	—	78.07	48.00
Recreation	—	—	—	—
Unclassified	236.95	1.68	299.51	7,969.37
<i>Public service enterprises</i>	11,041.13	7,751.75	10,430.45	154,048.53
Electric light	—	—	—	154,048.53
Water	11,041.13	7,751.75	10,430.45	—
All other	—	—	—	—
<i>Cemeteries</i>	62.85	165.84	139.02	284.80
<i>Interest</i>	1,519.75	1,166.74	913.16	5,499.39
On sinking funds	—	—	—	—
On trust and investment funds	—	477.66	86.13	—
All other	1,519.75	689.08	827.03	5,499.39
NON-REVENUE.	\$91,012.00	\$24,781.79	\$19,525.33	\$199,426.16
Offsets to outlays	1,000.77	—	2,555.00	12,500.00
<i>Departmental</i>	1,000.77	—	2,555.00	12,500.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	81,000.00	10,000.00	—	100,000.00
<i>Loans, general purposes</i>	6,000.00	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	75,000.00	10,000.00	—	100,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	411.61	5,204.26	600.00
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	411.61	5,204.26	600.00
Refunds	270.12	114.18	322.89	7,320.63
Agency, trust, and investment	8,741.11	14,256.00	11,443.18	79,005.53
<i>Taxes and licenses for State</i>	2,200.00	2,550.00	2,600.00	11,550.00
<i>Taxes for county</i>	3,036.21	4,411.40	4,644.00	23,566.49
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	2,774.70	6,372.00	3,347.58	44,520.64
<i>All other</i>	730.20	922.60	851.60	368.40
RECAPITULATION.				
Revenue and offsets to outlays	\$235,151.31	\$189,609.82	\$177,958.77	\$808,879.60
Premiums	—	—	—	—
Municipal indebtedness	81,000.00	10,000.00	—	100,000.00
Transfers and refunds	270.12	525.79	5,527.15	7,920.63
Agency, trust, and investment	8,741.11	14,256.00	11,443.18	79,005.53
Total receipts	\$325,162.54	\$214,391.61	\$194,929.10	\$995,805.76
Balance on hand, including funds	93,942.88	64,580.44	111,668.66	231,809.75
GRAND TOTAL	\$419,105.42	\$278,972.05	\$306,597.76	\$1,227,615.51

Graded According to Population of 1945 — Continued.

PAYMENTS.	Bellingham POPULATION 3,494	Barre POPULATION 3,485	Wilbraham POPULATION 3,442	Hull POPULATION 3,388
Maintenance	\$185,622.99	\$159,281.32	\$126,674.18	\$661,412.93
<i>Departmental</i>	<i>179,188.77</i>	<i>156,983.49</i>	<i>122,130.17</i>	<i>531,036.65</i>
General government	11,767.38	7,987.54	7,734.58	42,490.89
Protection of persons and property	6,732.04	6,521.89	8,149.10	134,217.24
Health and sanitation	3,744.47	6,406.01	4,796.70	42,533.17
Highways	28,646.48	46,046.55	16,613.39	92,956.16
Charities	67,138.58	22,130.08	21,949.53	68,219.60
Soldiers' benefits	2,353.40	2,375.05	288.51	9,356.03
Schools	52,880.20	59,581.34	59,091.60	99,091.79
Libraries	823.07	2,361.30	1,841.62	4,004.94
Recreation	75.89	1,060.47	402.66	11,888.61
Pensions	—	—	—	15,185.09
Unclassified	5,027.26	2,513.26	1,262.48	11,093.13
<i>Public service enterprises</i>	<i>6,221.32</i>	<i>1,640.43</i>	<i>3,788.35</i>	<i>127,252.23</i>
Electric light	—	—	—	127,252.23
Water	6,221.32	1,640.43	3,788.35	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>212.90</i>	<i>657.40</i>	<i>755.66</i>	<i>2,497.20</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>626.85</i>
Interest	8,144.95	578.36	1,815.00	3,154.13
<i>Loans, general purposes</i>	<i>2,524.35</i>	<i>103.36</i>	<i>—</i>	<i>3,154.13</i>
<i>Loans, public service enterprises</i>	<i>5,620.60</i>	<i>475.00</i>	<i>1,815.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,090.24	7,986.59	2,058.16	15,564.01
<i>Departmental</i>	<i>2,090.24</i>	<i>7,747.54</i>	<i>1,776.46</i>	<i>15,564.01</i>
General government	—	6,292.54	—	1,958.15
Protection of persons and property	—	—	—	3,782.62
Health and sanitation	29.90	—	—	5,302.24
Highways	2,060.34	1,455.00	1,247.24	4,521.00
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	529.22	—
<i>Public service enterprises</i>	<i>—</i>	<i>150.00</i>	<i>281.70</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	150.00	281.70	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>89.05</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	152,049.90	15,000.00	6,000.00	113,414.41
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>22,049.90</i>	<i>5,000.00</i>	<i>6,000.00</i>	<i>13,414.41</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>130,000.00</i>	<i>10,000.00</i>	<i>—</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	411.61	5,204.26	600.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>411.61</i>	<i>5,204.26</i>	<i>600.00</i>
Refunds	270.12	114.18	322.89	7,320.63
Agency, trust, and investment	7,743.31	14,322.05	15,306.08	78,273.00
<i>Taxes and licenses for State</i>	<i>2,200.00</i>	<i>2,550.00</i>	<i>2,600.00</i>	<i>11,550.00</i>
<i>Taxes for county</i>	<i>3,036.21</i>	<i>4,411.40</i>	<i>4,644.00</i>	<i>22,566.49</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,779.90</i>	<i>6,438.05</i>	<i>7,210.48</i>	<i>43,796.51</i>
<i>All other</i>	<i>727.20</i>	<i>922.60</i>	<i>851.60</i>	<i>360.00</i>
RECAPITULATION.				
Maintenance and interest	\$193,767.94	\$159,859.68	\$128,489.18	\$664,567.06
Permanent debt (except from sinking funds)	22,049.90	5,000.00	6,000.00	13,414.41
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,090.24	7,986.59	2,058.16	15,564.01
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	130,000.00	10,000.00	—	100,000.00
Transfers (except to sinking funds) and refunds	270.12	525.79	5,527.15	7,920.63
Agency, trust, and investment	7,743.31	14,322.05	15,306.08	78,273.00
Total payments	\$355,921.51	\$197,694.11	\$157,380.57	\$879,739.11
<i>Balance on hand, including funds</i>	<i>63,183.91</i>	<i>81,277.94</i>	<i>149,217.19</i>	<i>347,876.40</i>
GRAND TOTAL	\$419,105.42	\$278,972.05	\$306,597.76	\$1,227,615.51

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Medway POPULATION 3,363	Hopedale POPULATION 3,317	Holliston POPULATION 3,311	North Brookfield POPULATION 3,121
REVENUE.	\$235,587.63	\$196,425.19	\$199,723.61	\$193,376.11
General	176,391.78	174,763.54	162,461.03	143,792.66
<i>Taxes</i>	<i>139,122.94</i>	<i>165,753.05</i>	<i>130,921.08</i>	<i>113,229.41</i>
Property, poll, and income	131,060.25	79,887.53	123,142.79	106,058.69
Corporation, bank, etc.	8,062.69	85,865.52	5,778.29	7,170.72
<i>Licenses and permits</i>	<i>2,954.50</i>	<i>35.00</i>	<i>77.16</i>	<i>1,398.50</i>
<i>Fines and forfeits</i>	<i>513.50</i>	<i>10.00</i>	<i>—</i>	<i>35.00</i>
<i>Grants and gifts</i>	<i>33,800.84</i>	<i>8,965.49</i>	<i>31,462.79</i>	<i>29,118.09</i>
For expenses	33,800.84	8,965.49	31,462.79	29,118.09
For outlays	—	—	—	—
All other	—	—	—	11.66
Commercial	59,195.85	21,661.65	37,262.58	49,583.45
<i>Special assessments</i>	<i>623.01</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	623.01	—	—	—
<i>Privileges</i>	<i>4,969.13</i>	<i>5,851.36</i>	<i>4,857.79</i>	<i>4,344.26</i>
<i>Departmental</i>	<i>37,438.96</i>	<i>12,827.26</i>	<i>30,924.09</i>	<i>28,162.72</i>
General government	2,446.50	1,881.90	91.68	1,037.00
Protection of persons and property	164.32	56.32	786.35	15.42
Health and sanitation	638.14	988.42	292.18	954.99
Highways	4,356.06	55.00	5,559.98	3,856.53
Charities	26,878.64	9,589.45	22,222.02	20,582.33
Soldiers' benefits	120.50	35.00	217.50	255.00
Schools	2,766.13	29.91	1,553.96	1,204.09
Libraries	26.50	191.26	145.42	155.31
Recreation	—	—	—	—
Unclassified	42.17	—	55.00	82.05
<i>Public service enterprises</i>	<i>14,883.05</i>	<i>—</i>	<i>—</i>	<i>13,794.35</i>
Electric light	—	—	—	—
Water	14,883.05	—	—	13,794.35
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>5.88</i>	<i>2.00</i>	<i>1,800.85</i>
<i>Interest</i>	<i>1,231.70</i>	<i>2,977.15</i>	<i>1,478.70</i>	<i>1,481.27</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	2,888.43	216.79	191.67
All other	1,281.70	88.72	1,261.91	1,289.60
NON-REVENUE.	\$65,022.25	\$135,696.27	\$38,203.82	\$13,055.23
Offsets to outlays	81.52	—	1,400.00	—
<i>Departmental</i>	<i>81.52</i>	<i>—</i>	<i>1,400.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	50,000.00	100,000.00	20,000.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>100,000.00</i>	<i>20,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	2,769.96	40.00	171.20
<i>From sinking funds</i>	<i>—</i>	<i>2,769.96</i>	<i>40.00</i>	<i>171.20</i>
All other	—	—	—	—
Refunds	719.94	106.27	273.73	268.01
Agency, trust, and investment	14,220.79	32,820.04	16,490.09	12,616.02
<i>Taxes and licenses for State</i>	<i>2,650.00</i>	<i>5,150.00</i>	<i>3,050.00</i>	<i>2,350.00</i>
<i>Taxes for county</i>	<i>3,657.26</i>	<i>8,909.30</i>	<i>4,578.56</i>	<i>4,065.41</i>
<i>Reimbursements for grade crossings</i>	<i>6,975.53</i>	<i>18,134.14</i>	<i>8,175.33</i>	<i>5,412.81</i>
<i>Sinking and other permanent funds</i>	<i>938.00</i>	<i>626.60</i>	<i>686.20</i>	<i>787.80</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$235,669.15	\$196,425.19	\$201,123.61	\$193,376.11
Premiums	—	—	—	—
Municipal indebtedness	50,000.00	100,000.00	20,000.00	—
Transfers and refunds	719.94	2,876.23	313.73	439.21
Agency, trust, and investment	14,220.79	32,820.04	16,490.09	12,616.02
Total receipts	\$300,609.88	\$332,121.46	\$237,927.43	\$206,431.34
<i>Balance on hand, including funds</i>	<i>84,418.65</i>	<i>76,119.58</i>	<i>65,985.42</i>	<i>59,630.34</i>
GRAND TOTAL	\$335,023.53	\$408,241.04	\$303,912.85	\$266,061.68

Graded According to Population of 1945 — Continued.

PAYMENTS.	Medway POPULATION 3,363	Hopedale POPULATION 3,317	Holliston POPULATION 3,311	North Brookfield POPULATION 3,121
Maintenance	\$185,782.84	\$160,059.85	\$160,189.53	\$154,777.28
<i>Departmental</i>	<i>174,379.62</i>	<i>159,953.97</i>	<i>160,187.53</i>	<i>144,555.54</i>
General government	10,427.14	7,508.48	8,241.79	7,909.87
Protection of persons and property	9,473.70	30,614.42	13,313.91	8,342.57
Health and sanitation	6,309.80	5,646.20	6,530.83	6,550.24
Highways	26,158.53	22,796.20	29,505.43	29,414.02
Charities	63,670.16	22,892.93	50,624.97	44,684.29
Soldiers' benefits	1,923.90	683.53	801.40	276.00
Schools	50,320.24	56,810.29	45,238.37	40,448.22
Libraries	987.45	6,611.94	1,874.72	2,953.62
Recreation	930.73	3,512.78	822.74	139.26
Pensions	—	—	—	—
Unclassified	4,177.97	877.20	3,230.37	3,777.45
<i>Public service enterprises</i>	<i>11,403.22</i>	<i>—</i>	<i>—</i>	<i>8,111.48</i>
Electric light	—	—	—	—
Water	11,403.22	—	—	8,111.48
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>105.88</i>	<i>2.00</i>	<i>2,110.26</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,999.38	1,472.78	406.87	322.05
<i>Loans, general purposes</i>	<i>1,519.38</i>	<i>1,472.78</i>	<i>406.87</i>	<i>322.05</i>
<i>Loans, public service enterprises</i>	<i>480.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,352.90	10,042.96	336.14	82.92
<i>Departmental</i>	<i>427.96</i>	<i>10,042.96</i>	<i>336.14</i>	<i>82.92</i>
General government	212.50	—	—	—
Protection of persons and property	—	800.00	300.00	—
Health and sanitation	36.01	—	—	—
Highways	2.00	9,242.96	—	—
Charities	—	—	—	—
Schools	177.45	—	36.14	82.92
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>5,924.94</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	5,924.94	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	103,500.00	106,000.00	25,000.00	51,100.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,500.00</i>	<i>6,000.00</i>	<i>5,000.00</i>	<i>1,100.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>90,000.00</i>	<i>100,000.00</i>	<i>20,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	2,769.96	40.00	171.20
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>2,769.96</i>	<i>40.00</i>	<i>171.20</i>
Refunds	719.94	106.27	273.73	268.01
Agency, trust, and investment	13,823.57	32,905.29	16,028.58	12,778.55
<i>Taxes and licenses for State</i>	<i>2,650.00</i>	<i>5,150.00</i>	<i>3,050.00</i>	<i>2,350.00</i>
<i>Taxes for county</i>	<i>3,657.26</i>	<i>8,909.30</i>	<i>4,578.56</i>	<i>4,065.41</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,578.31</i>	<i>18,244.19</i>	<i>7,707.22</i>	<i>5,616.14</i>
<i>All other</i>	<i>938.00</i>	<i>601.80</i>	<i>692.80</i>	<i>747.00</i>
RECAPITULATION.				
Maintenance and interest	\$187,782.22	\$161,532.63	\$160,596.40	\$155,099.33
Permanent debt (except from sinking funds)	13,500.00	6,000.00	5,000.00	1,100.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,352.90	10,042.96	336.14	82.92
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	90,000.00	100,000.00	20,000.00	50,000.00
Transfers (except to sinking funds) and refunds	719.94	2,876.23	313.73	439.21
Agency, trust, and investment	13,823.57	32,905.29	16,028.58	12,778.55
Total payments	\$312,178.63	\$313,357.11	\$202,274.85	\$219,500.01
Balance on hand, including funds	22,844.90	94,883.93	101,638.00	46,561.67
GRAND TOTAL	\$335,023.53	\$408,241.04	\$303,912.85	\$266,061.68

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Pepperell POPULATION 3,119	Norton POPULATION 3,096	North Reading POPULATION 3,089	Deerfield POPULATION 3,083
REVENUE.	\$221,055.20	\$182,987.76	\$204,559.45	\$182,581.45
General	174,962.06	133,424.00	156,691.17	146,542.29
<i>Taxes</i>	<i>124,886.04</i>	<i>91,664.62</i>	<i>119,891.80</i>	<i>115,606.39</i>
Property, poll, and income	112,255.61	83,649.02	116,180.60	108,748.06
Corporation, bank, etc.	12,630.43	8,015.60	3,711.20	6,858.33
<i>Licenses and permits</i>	<i>2,968.00</i>	<i>3,428.99</i>	<i>4,235.50</i>	<i>3,210.00</i>
<i>Fines and forfeits</i>	<i>220.50</i>	<i>192.14</i>	<i>25.00</i>	<i>140.00</i>
<i>Grants and gifts</i>	<i>46,887.52</i>	<i>38,076.62</i>	<i>32,538.87</i>	<i>27,469.76</i>
For expenses	46,887.52	38,076.62	32,538.87	27,469.76
For outlays	—	—	—	—
All other	—	61.63	—	116.14
Commercial	46,093.14	49,563.76	47,868.28	36,039.16
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>6.10</i>	<i>6,782.25</i>
To meet expenses	—	—	6.10	6,782.25
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,046.94</i>	<i>5,242.37</i>	<i>4,156.77</i>	<i>4,967.54</i>
<i>Departmental</i>	<i>30,004.28</i>	<i>22,006.94</i>	<i>24,819.59</i>	<i>21,943.45</i>
General government	69.80	22.05	171.50	46.85
Protection of persons and property	177.24	484.27	310.73	86.54
Health and sanitation	1,233.56	—	152.14	706.91
Highways	3,725.12	4,156.39	4,971.48	567.00
Charities	24,328.52	16,094.90	18,405.41	12,141.93
Soldiers' benefits	300.00	224.00	181.00	530.00
Schools	80.79	240.06	171.60	7,046.36
Libraries	89.25	—	65.41	—
Recreation	—	—	—	—
Unclassified	—	1,785.27	390.32	817.86
<i>Public service enterprises</i>	<i>7,674.70</i>	<i>20,344.39</i>	<i>15,883.44</i>	<i>—</i>
Electric light	—	—	—	—
Water	7,674.70	20,344.39	15,883.44	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>629.50</i>	<i>666.05</i>	<i>1,091.90</i>	<i>57.16</i>
<i>Interest</i>	<i>3,737.72</i>	<i>1,304.01</i>	<i>1,910.48</i>	<i>2,288.76</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,082.61	652.08	412.72	—
All other	1,655.11	651.93	1,497.76	2,288.76
NON-REVENUE.	\$14,146.84	\$48,722.88	\$43,730.12	\$42,642.81
Offsets to outlays	1,495.22	—	—	73.43
<i>Departmental</i>	<i>1,495.22</i>	<i>—</i>	<i>—</i>	<i>73.43</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	32,025.00	5,020.80
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>32,025.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>20.80</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,080.34	611.39	901.16	20,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,080.34</i>	<i>611.39</i>	<i>901.16</i>	<i>20,000.00</i>
Refunds	700.03	119.17	694.34	503.73
Agency, trust, and investment	9,871.25	47,992.32	10,109.62	17,044.85
<i>Taxes and licenses for State</i>	<i>2,410.00</i>	<i>1,950.00</i>	<i>2,050.00</i>	<i>3,350.00</i>
<i>Taxes for county</i>	<i>3,602.81</i>	<i>3,862.17</i>	<i>3,077.40</i>	<i>8,981.51</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,164.64</i>	<i>37,566.62</i>	<i>3,941.42</i>	<i>3,541.57</i>
All other	693.80	4,613.53	1,040.80	1,171.77

RECAPITULATION.

Revenue and offsets to outlays	\$222,550.42	\$182,987.76	\$204,559.45	\$182,654.88
Premiums	—	—	32,025.00	5,020.80
Municipal indebtedness	—	—	1,595.50	20,503.73
Transfers and refunds	2,780.37	730.56	10,109.62	17,044.85
Agency, trust, and investment	9,871.25	47,992.32	—	—
Total receipts	\$235,202.04	\$231,710.64	\$248,289.57	\$225,224.26
<i>Balance on hand, including funds</i>	<i>76,880.36</i>	<i>50,684.98</i>	<i>39,211.54</i>	<i>85,753.09</i>
GRAND TOTAL	\$312,082.40	\$282,395.62	\$287,501.11	\$310,977.35

¹ Includes \$331.39 from administration of trust funds.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Pepperell POPULATION 3,119	Norton POPULATION 3,096	North Reading POPULATION 3,089	Deerfield POPULATION 3,083
Maintenance	\$171,584.66	\$145,244.66	\$154,731.52	\$137,172.59
<i>Departmental</i>	<i>164,015.16</i>	<i>135,185.98</i>	<i>147,531.25</i>	<i>136,917.43</i>
General government	7,283.87	7,336.73	12,338.70	9,074.27
Protection of persons and property	7,623.40	8,003.39	17,347.89	5,504.11
Health and sanitation	5,041.90	3,587.48	2,424.52	5,463.67
Highways	32,107.89	20,300.41	22,456.76	23,600.84
Charities	60,992.31	39,539.62	40,393.15	29,074.26
Soldiers' benefits	1,588.40	649.57	1,148.46	420.00
Schools	43,886.19	51,631.84	47,280.88	58,169.14
Libraries	2,936.47	1,060.60	1,132.45	2,328.77
Recreation	131.79	115.78	172.94	242.28
Pensions	—	—	—	—
Unclassified	2,422.94	2,960.56	2,835.50	3,040.09
<i>Public service enterprises</i>	<i>6,663.63</i>	<i>8,496.17</i>	<i>5,872.87</i>	<i>—</i>
Electric light	—	—	—	—
Water	6,663.63	8,496.17	5,872.87	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>905.87</i>	<i>1,228.28</i>	<i>1,327.40</i>	<i>255.16</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>334.23</i>	<i>—</i>	<i>—</i>
Interest	250.00	1,767.50	3,551.79	2,272.73
<i>Loans, general purposes</i>	<i>250.00</i>	<i>25.00</i>	<i>396.79</i>	<i>2,272.73</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,742.50</i>	<i>3,155.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,141.70	335.00	425.47	1,462.20
<i>Departmental</i>	<i>7,080.50</i>	<i>335.00</i>	<i>425.47</i>	<i>1,462.20</i>
General government	88.68	—	—	—
Protection of persons and property	—	—	425.47	—
Health and sanitation	—	—	—	1,462.20
Highways	400.63	335.00	—	—
Charities	—	—	—	—
Schools	6,591.19	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>61.20</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	61.20	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,000.00	5,000.00	72,374.50	21,547.66
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,000.00</i>	<i>5,000.00</i>	<i>14,574.50</i>	<i>15,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>57,800.00</i>	<i>6,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>547.66</i>
Transfers	2,080.34	611.39	901.16	20,000.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,080.34</i>	<i>611.39</i>	<i>901.16</i>	<i>20,000.00</i>
Refunds	700.03	119.17	694.34	503.73
Agency, trust, and investment	9,872.52	45,610.93	9,954.43	36,830.18
<i>Taxes and licenses for State</i>	<i>2,410.00</i>	<i>1,950.00</i>	<i>2,050.00</i>	<i>3,350.00</i>
<i>Taxes for county</i>	<i>3,602.81</i>	<i>3,862.17</i>	<i>3,077.40</i>	<i>8,981.51</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,165.91</i>	<i>35,172.35</i>	<i>3,764.63</i>	<i>23,326.90</i>
<i>All other</i>	<i>693.80</i>	<i>4,626.41</i>	<i>1,062.40</i>	<i>1,171.77</i>

RECAPITULATION.

Maintenance and interest	\$171,834.66	\$147,012.16	\$158,283.31	\$139,445.32
Permanent debt (except from sinking funds)	5,000.00	5,000.00	14,574.50	15,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,141.70	335.00	425.47	1,462.20
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	57,800.00	6,547.66
Transfers (except to sinking funds) and refunds	2,780.37	730.56	1,595.50	20,503.73
Agency, trust, and investment	9,872.52	45,610.93	9,954.43	36,830.18
Total payments	\$196,629.25	\$198,688.65	\$242,633.21	\$219,789.09
Balance on hand, including funds	115,453.15	83,706.97	44,867.90	91,188.26
GRAND TOTAL	\$312,082.40	\$282,395.62	\$287,501.11	\$310,977.35

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Charlton POPULATION 3,051	Lancaster POPULATION 3,037	Rehoboth POPULATION 3,036	Dighton POPULATION 3,021
REVENUE.	\$143,640.76	\$196,602.14	\$151,298.27	\$189,858.34
General	117,323.48	147,152.74	126,709.37	148,900.42
<i>Taxes</i>	77,497.06	111,444.15	84,901.67	121,916.55
Property, poll, and income	67,978.75	107,127.17	79,439.84	97,700.55
Corporation, bank, etc.	9,518.31	4,316.98	5,461.83	24,216.00
<i>Licenses and permits</i>	837.50	80.00	1,000.00	175.00
<i>Fines and forfeits</i>	397.00	99.25	500.00	75.80
<i>Grants and gifts</i>	38,520.07	35,529.34	40,307.70	26,732.57
For expenses	38,520.07	35,529.34	40,307.70	26,732.57
For outlays	—	—	—	—
<i>All other</i>	71.85	—	—	—
Commercial	26,317.28	49,449.40	24,588.90	40,957.92
<i>Special assessments</i>	—	—	234.40	—
To meet expenses	—	—	234.40	—
To meet outlays	—	—	—	—
<i>Privileges</i>	2,823.52	4,254.34	5,584.30	4,738.34
<i>Departmental</i>	21,249.59	24,556.37	17,802.57	35,930.18
General government	147.11	119.34	4.55	25.25
Protection of persons and property	281.03	233.15	30.30	10,168.96
Health and sanitation	—	260.71	204.29	1,164.35
Highways	6,425.89	147.86	2,958.67	2,465.30
Charities	14,029.56	22,688.26	13,428.41	13,544.50
Soldiers' benefits	—	352.50	24.00	135.00
Schools	351.00	509.72	475.35	8,389.06
Libraries	15.00	119.83	—	37.76
Recreation	—	—	—	—
Unclassified	—	125.00	677.00	—
<i>Public service enterprises</i>	—	13,122.55	—	—
Electric light	—	—	—	—
Water	—	13,122.55	—	—
All other	—	—	—	—
<i>Cemeteries</i>	359.25	3,206.56	—	—
<i>Interest</i>	1,884.92	4,309.58	967.63	289.40
On sinking funds	—	—	—	—
On trust and investment funds	1,071.80	3,443.57	12.64	20.10
All other	813.12	866.01	954.99	269.30
NON-REVENUE.	\$52,907.73	\$19,175.69	\$27,350.13	\$14,786.96
Offsets to outlays	3,985.88	320.00	—	451.00
<i>Departmental</i>	3,985.88	320.00	—	451.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	37,350.00	—	16,150.00	—
<i>Loans, general purposes</i>	1,000.00	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	36,350.00	—	16,150.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	1,345.60	4,846.58	—	20.10
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	1,345.60	4,846.58	—	20.10
Refunds	1,079.71	15.51	34.26	27.45
Agency, trust, and investment	9,146.54	13,993.60	11,165.87	14,288.41
<i>Taxes and licenses for State</i>	1,800.00	2,400.00	2,350.00	2,750.00
<i>Taxes for county</i>	3,113.93	4,151.91	4,654.41	5,446.65
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	3,111.41	6,293.53	2,993.46	5,520.76
<i>All other</i>	1,121.20	1,148.16	1,168.00	771.00
RECAPITULATION.				
Revenue and offsets to outlays	\$147,626.64	\$196,922.14	\$151,298.27	\$190,309.34
Premiums	—	—	—	—
Municipal indebtedness	37,350.00	—	16,150.00	—
Transfers and refunds	2,425.31	4,862.09	34.26	47.55
Agency, trust, and investment	9,146.54	13,993.60	11,165.87	14,288.41
Total receipts	\$196,548.49	\$215,777.83	\$178,648.40	\$204,645.30
Balance on hand, including funds	40,767.16	63,206.35	56,676.01	59,376.98
GRAND TOTAL	\$237,315.65	\$278,984.18	\$235,324.41	\$264,021.28

Graded According to Population of 1945 — Continued.

PAYMENTS.	Charlton POPULATION 3,051	Lancaster POPULATION 3,037	Rehoboth POPULATION 3,036	Dighton POPULATION 3,021
Maintenance	\$131,812.70	\$160,696.81	\$121,299.59	\$162,000.23
<i>Departmental</i>	<i>130,615.32</i>	<i>148,114.83</i>	<i>121,299.59</i>	<i>162,000.23</i>
General government	7,016.26	8,381.38	6,595.95	7,629.22
Protection of persons and property	3,011.26	10,931.31	5,838.79	14,012.51
Health and sanitation	3,517.56	3,485.87	4,807.93	8,076.82
Highways	32,313.07	21,031.27	28,926.81	16,599.40
Charities	34,096.32	53,470.61	32,969.48	34,659.07
Soldiers' benefits	1,536.00	2,455.47	1,171.00	1,228.24
Schools	46,337.75	39,873.78	39,687.98	75,337.66
Libraries	794.19	5,474.71	—	1,396.76
Recreation	232.09	135.31	75.16	87.68
Pensions	—	—	—	—
Unclassified	1,760.62	2,875.12	1,226.49	2,972.87
<i>Public service enterprises</i>	<i>—</i>	<i>9,719.09</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	9,719.09	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,197.38</i>	<i>2,362.89</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	487.82	377.34	1,444.68	1,265.63
<i>Loans, general purposes</i>	<i>487.82</i>	<i>148.59</i>	<i>1,444.68</i>	<i>1,265.63</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>228.75</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	3,220.09	1,409.66	4,126.73	3,137.21
<i>Departmental</i>	<i>3,187.09</i>	<i>1,409.66</i>	<i>4,126.73</i>	<i>3,137.21</i>
General government	—	200.00	—	—
Protection of persons and property	1,598.93	709.66	—	9.17
Health and sanitation	—	—	—	—
Highways	155.00	500.00	289.05	—
Charities	—	—	—	—
Schools	823.65	—	3,837.68	3,128.01
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	609.51	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>33.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	40,200.00	4,400.00	23,000.00	6,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,700.00</i>	<i>4,400.00</i>	<i>8,000.00</i>	<i>6,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>36,500.00</i>	<i>—</i>	<i>15,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,345.60	4,846.58	—	20.10
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,345.60</i>	<i>4,846.58</i>	<i>—</i>	<i>20.10</i>
Refunds	1,079.71	15.51	34.26	27.45
Agency, trust, and investment	9,108.25	13,523.10	10,705.61	13,529.00
<i>Taxes and licenses for State</i>	<i>1,800.00</i>	<i>2,400.00</i>	<i>2,350.00</i>	<i>2,750.00</i>
<i>Taxes for county</i>	<i>3,113.93</i>	<i>4,151.91</i>	<i>4,654.41</i>	<i>5,446.65</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,073.12</i>	<i>5,828.43</i>	<i>2,669.40</i>	<i>4,561.35</i>
<i>All other</i>	<i>1,121.20</i>	<i>1,142.76</i>	<i>1,031.80</i>	<i>771.00</i>
RECAPITULATION.				
Maintenance and interest	\$132,300.52	\$161,074.15	\$122,744.27	\$163,265.86
Permanent debt (except from sinking funds)	3,700.00	4,400.00	8,000.00	6,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,220.09	1,409.66	4,126.73	3,137.21
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	36,500.00	—	15,000.00	—
Transfers (except to sinking funds) and refunds	2,425.31	4,862.09	34.26	47.55
Agency, trust, and investment	9,108.25	13,523.10	10,705.61	13,529.00
Total payments	\$187,254.17	\$185,269.00	\$160,610.87	\$186,479.62
Balance on hand, including funds	50,061.48	93,715.18	74,718.54	77,541.66
GRAND TOTAL	\$237,315.65	\$278,984.18	\$235,324.41	\$264,021.28

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hanover POPULATION 3,018	Northborough POPULATION 2,958	Lenox POPULATION 2,951	Kingston POPULATION 2,922
REVENUE.	\$281,420.07	\$156,922.87	\$205,580.50	\$184,142.16
General	206,054.04	118,631.75	186,684.37	141,201.46
<i>Taxes</i>	<i>175,408.72</i>	<i>85,465.76</i>	<i>174,155.78</i>	<i>122,070.61</i>
Property, poll, and income	162,973.76	81,944.02	165,699.30	113,687.45
Corporation, bank, etc.	12,434.96	3,521.74	8,456.48	8,383.16
<i>Licenses and permits</i>	<i>1,586.00</i>	<i>2,803.50</i>	<i>2,622.60</i>	<i>1,432.00</i>
<i>Fines and forfeits</i>	<i>388.80</i>	<i>—</i>	<i>135.70</i>	<i>108.35</i>
<i>Grants and gifts</i>	<i>28,670.52</i>	<i>30,362.49</i>	<i>9,770.39</i>	<i>17,458.57</i>
For expenses	21,670.52	30,362.49	9,770.39	17,458.57
For outlays	7,000.00	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>131.93</i>
Commercial	75,366.03	38,291.12	18,896.13	42,940.70
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>9,650.62</i>	<i>4,262.08</i>	<i>5,330.28</i>	<i>4,525.88</i>
<i>Departmental</i>	<i>24,760.39</i>	<i>21,056.80</i>	<i>12,059.55</i>	<i>19,364.43</i>
General government	53.10	1,691.43	1,265.74	113.27
Protection of persons and property	*38.83	18.29	116.36	478.70
Health and sanitation	396.70	173.98	—	45.25
Highways	—	1,821.80	816.48	1,137.20
Charities	21,876.53	16,171.87	9,662.97	16,724.66
Soldiers' benefits	163.02	80.00	—	—
Schools	2,054.68	963.74	198.00	638.13
Libraries	139.90	130.69	—	138.19
Recreation	—	—	—	33.00
Unclassified	37.63	5.00	—	56.03
<i>Public service enterprises</i>	<i>35,311.64</i>	<i>7,600.22</i>	<i>—</i>	<i>15,719.73</i>
Electric light	—	—	—	—
Water	35,311.64	7,600.22	—	15,719.73
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,134.60</i>	<i>1,502.55</i>	<i>232.00</i>	<i>—</i>
<i>Interest</i>	<i>3,508.78</i>	<i>3,869.47</i>	<i>1,274.30</i>	<i>3,330.66</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,071.38	3,142.70	845.04	2,695.04
All other	1,437.40	726.77	429.26	635.62
NON-REVENUE.	\$41,457.66	\$38,431.75	\$76,866.50	\$47,264.36
Offsets to outlays	100.00	—	—	75.00
<i>Departmental</i>	<i>100.00</i>	<i>—</i>	<i>—</i>	<i>75.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	17,000.00	25,000.00	800.00	28,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>9,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>8,000.00</i>	<i>25,000.00</i>	<i>800.00</i>	<i>28,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,483.18	619.31	55,838.54	1,888.63
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,483.18</i>	<i>619.31</i>	<i>55,838.54</i>	<i>1,888.63</i>
Refunds	221.08	255.65	3,134.31	315.12
Agency, trust, and investment	22,653.40	12,556.79	17,093.65	16,985.61
<i>Taxes and licenses for State</i>	<i>3,000.00</i>	<i>1,950.00</i>	<i>4,300.00</i>	<i>3,550.00</i>
<i>Taxes for county</i>	<i>6,861.43</i>	<i>3,373.43</i>	<i>7,200.92</i>	<i>6,936.02</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>13,095.32</i>	<i>6,486.56</i>	<i>5,050.93</i>	<i>5,261.12</i>
<i>All other</i>	<i>696.65</i>	<i>746.80</i>	<i>541.80</i>	<i>1,238.47</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$281,520.07	\$156,922.87	\$205,580.50	\$184,217.16
Premiums	—	—	—	—
Municipal indebtedness	17,000.00	25,000.00	800.00	28,000.00
Transfers and refunds	1,704.26	874.96	58,972.85	2,203.75
Agency, trust, and investment	22,653.40	12,556.79	17,093.65	16,985.61
Total receipts	\$322,877.73	\$195,354.62	\$282,447.00	\$231,406.52
<i>Balance on hand, including funds</i>	<i>79,802.98</i>	<i>59,995.98</i>	<i>166,520.40</i>	<i>53,582.98</i>
GRAND TOTAL	\$402,680.71	\$255,350.60	\$448,967.40	\$284,989.50

Graded According to Population of 1945 — Continued.

PAYMENTS.	Hanover POPULATION 3,018	Northborough POPULATION 2,958	Lenox POPULATION 2,951	Kingston POPULATION 2,922
Maintenance	\$180,251.21	\$128,787.99	\$157,107.54	\$151,245.46
<i>Departmental</i>	<i>166,613.90</i>	<i>121,648.77</i>	<i>164,681.36</i>	<i>144,993.42</i>
General government	12,631.73	7,258.35	15,358.13	10,190.58
Protection of persons and property	7,553.11	9,292.15	14,312.17	11,139.03
Health and sanitation	6,793.33	4,079.37	10,916.22	6,262.36
Highways	20,635.83	19,345.24	24,833.94	17,536.76
Charities	52,889.49	40,400.55	24,606.41	39,242.51
Soldiers' benefits	466.57	919.79	214.50	416.28
Schools	59,003.85	34,538.64	60,742.40	50,316.74
Libraries	1,512.29	2,057.85	350.85	2,410.96
Recreation	174.15	190.20	145.23	2,818.96
Pensions	—	—	—	—
Unclassified	4,953.55	3,566.63	3,201.51	4,659.24
<i>Public service enterprises</i>	<i>12,218.21</i>	<i>4,920.55</i>	<i>—</i>	<i>5,663.88</i>
Electric light	—	—	—	—
Water	12,218.21	4,920.55	—	5,663.88
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,417.60</i>	<i>2,204.62</i>	<i>2,426.18</i>	<i>500.30</i>
<i>Administration of trust funds</i>	<i>1.50</i>	<i>14.05</i>	<i>—</i>	<i>87.86</i>
Interest	8,610.00	1,853.27	689.83	416.51
<i>Loans, general purposes</i>	<i>610.00</i>	<i>805.77</i>	<i>564.83</i>	<i>154.01</i>
<i>Loans, public service enterprises</i>	<i>8,000.00</i>	<i>1,047.50</i>	<i>125.00</i>	<i>262.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	18,066.14	—	3,342.97	10,986.57
<i>Departmental</i>	<i>550.00</i>	<i>—</i>	<i>3,342.97</i>	<i>10,986.57</i>
General government	—	—	—	—
Protection of persons and property	—	—	206.01	10,584.17
Health and sanitation	—	—	—	—
Highways	550.00	—	715.55	15.40
Charities	—	—	—	—
Schools	—	—	2,161.41	387.00
Libraries	—	—	—	—
Recreation	—	—	100.00	—
Unclassified	—	—	160.00	—
<i>Public service enterprises</i>	<i>17,516.14</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	17,516.14	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	23,000.00	33,725.00	10,800.00	32,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,000.00</i>	<i>8,725.00</i>	<i>10,000.00</i>	<i>7,000.00</i>
<i>Bonds refunded, current year</i>	<i>7,000.00</i>	<i>25,000.00</i>	<i>800.00</i>	<i>25,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,483.18	619.31	55,838.54	1,888.63
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,483.18</i>	<i>619.31</i>	<i>55,838.54</i>	<i>1,888.63</i>
Refunds	221.08	255.65	3,134.31	315.12
Agency, trust, and investment	26,120.15	15,556.45	72,087.15	17,579.67
<i>Taxes and licenses for State</i>	<i>3,000.00</i>	<i>1,950.00</i>	<i>4,300.00</i>	<i>3,550.00</i>
<i>Taxes for county</i>	<i>5,861.43</i>	<i>3,373.43</i>	<i>7,200.92</i>	<i>6,936.02</i>
<i>Expenditures for grade crossings</i>	<i>16,560.27</i>	<i>9,498.22</i>	<i>60,044.43</i>	<i>5,862.38</i>
<i>Sinking and other permanent funds</i>	<i>698.45</i>	<i>734.80</i>	<i>541.80</i>	<i>1,231.27</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$188,861.21	\$130,641.26	\$157,797.37	\$151,661.97
Permanent debt (except from sinking funds)	16,000.00	8,725.00	10,000.00	7,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	18,066.14	—	3,342.97	10,986.57
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	7,000.00	25,000.00	800.00	25,000.00
Transfers (except to sinking funds) and refunds	1,704.26	874.96	58,972.85	2,203.75
Agency, trust, and investment	26,120.15	15,556.45	72,087.15	17,579.67
Total payments	\$257,751.76	\$180,797.67	\$303,000.34	\$214,431.96
<i>Balance on hand, including funds</i>	<i>144,928.95</i>	<i>74,552.93</i>	<i>145,967.06</i>	<i>70,557.54</i>
GRAND TOTAL	\$402,680.71	\$255,350.60	\$448,967.40	\$284,989.50

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Lynnfield POPULATION 2,921	Ashland POPULATION 2,920	Nantucket POPULATION 2,870	Acton POPULATION 2,869
REVENUE.	\$176,465.67	\$216,022.48	\$327,326.47	\$194,039.10
General	148,513.60	158,911.47	286,123.20	152,202.03
<i>Taxes</i>	<i>135,223.00</i>	<i>126,910.34</i>	<i>254,712.38</i>	<i>125,197.97</i>
Property, poll, and income	128,777.83	118,249.50	238,263.77	111,233.00
Corporation, bank, etc.	6,445.17	8,660.84	16,446.61	13,964.97
<i>Licenses and permits</i>	<i>1,824.00</i>	<i>3,078.00</i>	<i>1,776.50</i>	<i>72.50</i>
<i>Fines and forfeits</i>	<i>25.00</i>	<i>125.00</i>	<i>218.50</i>	<i>163.50</i>
<i>Grants and gifts</i>	<i>11,441.60</i>	<i>28,798.13</i>	<i>29,315.82</i>	<i>26,750.06</i>
For expenses	11,441.60	28,798.13	29,315.82	26,750.06
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>100.00</i>	<i>18.00</i>
Commercial	27,952.07	57,111.01	41,203.27	41,837.07
<i>Special assessments</i>	<i>81.47</i>	<i>—</i>	<i>160.00</i>	<i>—</i>
To meet expenses	81.47	—	—	—
To meet outlays	—	—	160.00	—
<i>Privileges</i>	<i>7,559.41</i>	<i>4,522.89</i>	<i>3,152.84</i>	<i>8,275.02</i>
<i>Departmental</i>	<i>18,509.02</i>	<i>19,168.96</i>	<i>29,052.02</i>	<i>26,738.34</i>
General government	170.00	234.50	578.52	300.60
Protection of persons and property	575.68	261.86	60.13	386.52
Health and sanitation	—	—	315.30	219.00
Highways	1,603.51	2,207.84	212.90	4,048.05
Charities	11,035.65	14,575.43	26,964.10	17,905.01
Soldiers' benefits	—	440.00	120.00	262.50
Schools	3,979.41	1,320.84	162.73	3,572.97
Libraries	103.00	52.00	—	43.69
Recreation	—	—	300.00	—
Unclassified	1,041.77	76.49	338.34	—
<i>Public service enterprises</i>	<i>—</i>	<i>31,812.40</i>	<i>7,562.37</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	31,812.40	7,562.37	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>511.95</i>	<i>1,181.73</i>	<i>324.54</i>	<i>2,774.60</i>
<i>Interest</i>	<i>1,290.22</i>	<i>425.03</i>	<i>951.60</i>	<i>4,049.11</i>
On sinking funds	—	—	—	—
On trust and investment funds	285.63	36.37	34.63	3,035.83
All other	1,004.59	388.66	916.87	1,013.28
NON-REVENUE.	\$42,441.88	\$25,999.69	\$106,223.14	\$32,969.14
Offsets to outlays	—	1,400.64	248.36	—
<i>Departmental</i>	<i>—</i>	<i>1,400.64</i>	<i>248.36</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	25,000.00	11,500.00	75,000.00	13,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>11,500.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>—</i>	<i>75,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	248.03	311.56	27.76	720.50
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>248.03</i>	<i>311.56</i>	<i>27.76</i>	<i>720.50</i>
Refunds	117.58	660.80	476.51	364.22
Agency, trust, and investment	17,076.27	12,126.69	30,470.51	18,884.42
<i>Taxes and licenses for State</i>	<i>3,500.00</i>	<i>2,250.00</i>	<i>9,050.00</i>	<i>3,100.00</i>
<i>Taxes for county</i>	<i>6,575.86</i>	<i>3,377.63</i>	<i>16,500.00</i>	<i>4,653.62</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,219.01</i>	<i>5,785.86</i>	<i>4,441.11</i>	<i>10,306.40</i>
<i>All other</i>	<i>781.40</i>	<i>713.20</i>	<i>479.40</i>	<i>824.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$176,465.67	\$217,423.12	\$327,574.83	\$194,039.10
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	11,500.00	75,000.00	13,000.00
Transfers and refunds	365.61	972.36	504.27	1,084.72
Agency, trust, and investment	17,076.27	12,126.69	30,470.51	18,884.42
Total receipts	\$218,907.55	\$242,022.17	\$433,549.61	\$227,008.24
Balance on hand, including funds	40,305.72	63,478.42	68,566.19	75,272.68
GRAND TOTAL	\$259,213.27	\$305,500.59	\$492,115.80	\$302,280.92

Graded According to Population of 1945 — Continued.

PAYMENTS.	Lynnfield POPULATION 2,921	Ashland POPULATION 2,920	Nantucket POPULATION 2,870	Acton POPULATION 2,869
Maintenance	\$152,751.91	\$161,165.72	\$271,263.51	\$163,193.89
<i>Departmental</i>	<i>151,674.08</i>	<i>145,953.19</i>	<i>265,065.53</i>	<i>159,304.29</i>
General government	11,961.73	9,284.77	16,063.69	8,997.09
Protection of persons and property	23,226.98	11,791.84	38,303.88	12,648.55
Health and sanitation	3,992.00	5,302.75	20,612.44	5,706.17
Highways	19,071.10	23,898.33	19,300.80	30,114.30
Charities	27,365.36	38,760.70	83,542.09	38,721.14
Soldiers' benefits	1,110.50	2,275.12	7,629.58	985.57
Schools	59,826.85	48,051.20	68,123.15	57,752.21
Libraries	1,415.11	1,658.52	3,293.00	1,622.97
Recreation	1,296.06	546.57	780.57	185.09
Pensions	—	—	500.00	—
Unclassified	2,408.39	4,383.39	6,916.33	2,571.20
<i>Public service enterprises</i>	<i>—</i>	<i>10,796.08</i>	<i>5,592.82</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	10,796.08	5,592.82	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,077.83</i>	<i>4,416.45</i>	<i>605.16</i>	<i>3,889.60</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	507.36	1,459.16	3,731.67	465.75
<i>Loans, general purposes</i>	<i>507.36</i>	<i>478.50</i>	<i>2,626.67</i>	<i>465.75</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>980.66</i>	<i>1,105.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	1,512.48	3,081.48	940.72	6,037.28
<i>Departmental</i>	<i>1,512.48</i>	<i>1,279.71</i>	<i>940.72</i>	<i>5,403.02</i>
General government	624.98	83.30	—	49.00
Protection of persons and property	808.50	—	—	5,309.54
Health and sanitation	—	—	518.41	—
Highways	—	1,027.75	422.31	44.48
Charities	—	—	—	—
Schools	79.00	37.16	—	—
Libraries	—	—	—	—
Recreation	—	131.50	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>1,801.77</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	1,801.77	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>634.26</i>
Municipal indebtedness	30,000.00	43,300.00	97,000.00	27,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,000.00</i>	<i>23,300.00</i>	<i>22,000.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>20,000.00</i>	<i>75,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	248.03	311.56	27.76	720.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>248.03</i>	<i>311.56</i>	<i>27.76</i>	<i>720.50</i>
Refunds	117.58	660.80	476.51	364.22
Agency, trust, and investment	17,098.09	11,304.22	29,527.38	20,921.37
<i>Taxes and licenses for State</i>	<i>3,600.00</i>	<i>2,250.00</i>	<i>9,050.00</i>	<i>3,100.00</i>
<i>Taxes for county</i>	<i>6,575.86</i>	<i>3,377.63</i>	<i>16,500.00</i>	<i>4,653.62</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,247.43</i>	<i>4,963.39</i>	<i>3,497.98</i>	<i>12,328.35</i>
<i>All other</i>	<i>774.80</i>	<i>713.20</i>	<i>479.40</i>	<i>839.40</i>
RECAPITULATION.				
Maintenance and interest	\$153,259.27	\$162,624.88	\$274,995.18	\$163,659.64
Permanent debt (except from sinking funds)	5,000.00	23,300.00	22,000.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,512.48	3,081.48	940.72	6,037.28
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	20,000.00	75,000.00	25,000.00
Transfers (except to sinking funds) and refunds	365.61	972.36	504.27	1,054.72
Agency, trust, and investment	17,098.09	11,304.22	29,527.38	20,921.37
Total payments	\$202,235.45	\$221,282.94	\$402,967.55	\$218,703.01
Balance on hand, including funds	56,977.82	84,217.65	89,148.25	83,577.91
GRAND TOTAL	\$259,213.27	\$305,500.59	\$492,115.80	\$302,280.92

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Hopkinton POPULATION 2,856	Groton POPULATION 2,835	Douglas POPULATION 2,667	Lunenburg POPULATION 2,657
REVENUE.	\$206,568.31	\$250,969.93	\$146,477.88	\$169,969.63
General	156,764.77	168,052.07	118,549.73	139,162.27
<i>Taxes</i>	<i>117,715.97</i>	<i>141,502.32</i>	<i>91,978.75</i>	<i>104,435.22</i>
Property, poll, and income	111,600.44	120,633.15	73,390.89	100,927.67
Corporation, bank, etc.	6,115.53	20,869.17	18,585.86	3,507.55
<i>Licenses and permits</i>	<i>2,120.00</i>	<i>1,453.50</i>	<i>1,051.00</i>	<i>3,438.50</i>
<i>Fines and forfeits</i>	<i>15.00</i>	<i>879.60</i>	<i>45.00</i>	<i>364.50</i>
<i>Grants and gifts</i>	<i>36,913.80</i>	<i>24,316.65</i>	<i>25,476.98</i>	<i>30,924.05</i>
For expenses	36,913.80	24,216.65	25,176.98	30,924.05
For outlays	—	—	300.00	—
All other	—	—	—	—
Commercial	49,803.54	82,917.86	27,928.15	30,807.36
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,834.22</i>	<i>5,290.50</i>	<i>3,469.91</i>	<i>4,772.95</i>
<i>Departmental</i>	<i>31,303.80</i>	<i>22,100.05</i>	<i>14,853.73</i>	<i>23,862.04</i>
General government	72.00	74.58	1,307.25	103.30
Protection of persons and property	362.00	133.34	12.31	50.32
Health and sanitation	—	292.79	—	830.81
Highways	4,424.66	6,364.33	4,513.32	6,941.51
Charities	25,072.85	12,374.16	7,991.03	13,936.81
Soldiers' benefits	300.00	—	405.00	—
Schools	647.43	2,768.05	417.48	28.55
Libraries	—	92.80	98.36	91.00
Recreation	414.00	—	—	—
Unclassified	10.86	—	108.98	1,879.74
<i>Public service enterprises</i>	<i>12,737.26</i>	<i>50,003.60</i>	<i>7,174.99</i>	<i>—</i>
Electric light	—	50,003.60	—	—
Water	12,737.26	—	7,174.99	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>278.50</i>	<i>—</i>	<i>66.75</i>	<i>890.55</i>
<i>Interest</i>	<i>1,649.76</i>	<i>5,523.71</i>	<i>2,362.77</i>	<i>1,281.82</i>
On sinking funds	—	—	—	—
On trust and investment funds	131.52	4,150.95	2,205.60	384.70
All other	1,518.24	1,372.76	157.17	897.12
NON-REVENUE.	\$43,345.62	\$41,777.57	\$37,182.01	\$12,853.82
Offsets to outlays	330.00	1,284.96	2,837.87	64.11
<i>Departmental</i>	<i>330.00</i>	<i>550.37</i>	<i>2,837.87</i>	<i>64.11</i>
<i>Public service enterprises</i>	<i>—</i>	<i>734.59</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	30,000.00	12,000.00	8,875.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>12,000.00</i>	<i>8,875.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	501.20	4,090.26	3,073.54	1,180.64
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	501.20	4,090.26	3,073.54	1,180.64
Refunds	295.61	797.36	116.97	71.38
Agency, trust, and investment	12,218.81	23,604.99	22,278.63	11,537.69
<i>Taxes and licenses for State</i>	<i>2,800.00</i>	<i>3,600.00</i>	<i>1,950.00</i>	<i>1,950.00</i>
<i>Taxes for county</i>	<i>4,203.27</i>	<i>5,404.21</i>	<i>3,373.43</i>	<i>3,373.43</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,713.14</i>	<i>13,660.47</i>	<i>16,288.00</i>	<i>5,414.46</i>
All other	502.40	940.31	672.20	799.80
RECAPITULATION.				
Revenue and offsets to outlays	\$206,898.31	\$252,254.89	\$149,315.75	\$170,033.74
Premiums	—	—	—	—
Municipal indebtedness	30,000.00	12,000.00	8,875.00	—
Transfers and refunds	796.81	4,887.62	3,190.51	1,252.02
Agency, trust, and investment	12,218.81	23,604.99	22,278.63	11,537.69
Total receipts	\$249,913.93	\$292,747.50	\$183,659.89	\$182,823.45
Balance on hand, including funds	14,598.09	74,968.56	42,650.26	57,315.50
GRAND TOTAL	\$264,512.02	\$367,716.06	\$226,310.15	\$240,138.95

Graded According to Population of 1945 — Continued.

PAYMENTS.	Hopkinton POPULATION 2,856	Groton POPULATION 2,835	Douglas POPULATION 2,667	Lunenburg POPULATION 2,657
Maintenance	\$171,920.93	\$212,999.70	\$128,530.39	\$140,916.28
<i>Departmental</i>	<i>162,949.87</i>	<i>169,508.60</i>	<i>123,883.71</i>	<i>139,243.74</i>
General government	8,611.66	10,412.94	8,872.64	9,185.57
Protection of persons and property	6,843.66	15,572.54	9,012.35	12,714.93
Health and sanitation	3,587.50	5,564.80	5,614.94	5,301.92
Highways	32,087.15	40,491.66	25,263.61	33,391.29
Charities	61,970.04	35,434.43	23,363.56	34,114.11
Soldiers' benefits	891.00	1,403.14	635.74	452.00
Schools	45,960.67	49,264.85	44,514.43	39,158.99
Libraries	—	4,503.65	1,969.94	1,806.58
Recreation	616.26	1,561.63	364.58	1,030.17
Pensions	—	—	—	—
Unclassified	2,381.93	5,298.96	4,271.89	2,088.18
<i>Public service enterprises</i>	<i>8,043.21</i>	<i>43,491.10</i>	<i>4,264.75</i>	<i>—</i>
Electric light	—	43,491.10	—	—
Water	8,013.21	—	4,264.75	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>927.85</i>	<i>—</i>	<i>306.64</i>	<i>1,672.54</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>75.29</i>	<i>—</i>
Interest	1,732.50	28.40	240.91	263.50
<i>Loans, general purposes</i>	<i>780.00</i>	<i>28.40</i>	<i>203.41</i>	<i>263.50</i>
<i>Loans, public service enterprises</i>	<i>952.50</i>	<i>—</i>	<i>37.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	633.23	5,002.36	13,466.61	812.17
<i>Departmental</i>	<i>633.23</i>	<i>1,285.25</i>	<i>10,771.33</i>	<i>812.17</i>
General government	209.35	—	3,058.04	100.00
Protection of persons and property	30.55	485.50	—	—
Health and sanitation	—	—	—	—
Highways	100.00	—	6,997.29	476.62
Charities	—	—	—	—
Schools	293.33	—	716.00	235.55
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	799.75	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>3,717.11</i>	<i>2,695.28</i>	<i>—</i>
Electric light	—	3,717.11	—	—
Water	—	—	2,695.28	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	37,000.00	13,950.00	14,650.00	13,550.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,000.00</i>	<i>—</i>	<i>4,000.00</i>	<i>900.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>13,950.00</i>	<i>10,650.00</i>	<i>12,650.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	501.20	4,090.26	3,073.54	1,180.64
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>501.20</i>	<i>4,090.26</i>	<i>3,073.54</i>	<i>1,180.64</i>
Refunds	295.61	797.36	116.97	71.38
Agency, trust, and investment	11,259.13	22,579.58	20,991.32	11,446.89
<i>Taxes and licenses for State</i>	<i>2,800.00</i>	<i>3,600.00</i>	<i>1,950.00</i>	<i>1,950.00</i>
<i>Taxes for county</i>	<i>4,203.27</i>	<i>5,404.21</i>	<i>3,373.43</i>	<i>3,373.43</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,681.46</i>	<i>12,635.06</i>	<i>14,997.49</i>	<i>5,321.86</i>
<i>All other</i>	<i>574.40</i>	<i>940.31</i>	<i>670.40</i>	<i>801.60</i>
RECAPITULATION.				
Maintenance and interest	\$173,653.43	\$213,028.10	\$128,771.30	\$141,179.78
Permanent debt (except from sinking funds)	7,000.00	—	4,000.00	900.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	633.23	5,002.36	13,466.61	812.17
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	13,950.00	10,650.00	12,650.00
Transfers (except to sinking funds) and refunds	796.81	4,887.62	3,190.51	1,252.02
Agency, trust, and investment	11,259.13	22,579.58	20,991.32	11,446.89
Total payments	\$223,342.60	\$259,447.66	\$181,069.74	\$168,240.86
Balance on hand, including funds	41,169.42	108,268.40	45,240.41	71,898.09
GRAND TOTAL	\$264,512.02	\$367,716.06	\$226,310.15	\$240,138.95

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Burlington POPULATION 2,656	Hanson POPULATION 2,641	Salisbury POPULATION 2,622	Sutton POPULATION 2,610
REVENUE.	\$180,754.48	\$200,492.12	\$241,355.52	\$173,517.15
General	147,551.87	154,301.52	207,296.91	144,000.39
<i>Taxes</i>	<i>119,712.84</i>	<i>118,146.18</i>	<i>163,367.63</i>	<i>104,984.44</i>
Property, poll, and income	116,025.42	111,931.96	157,355.08	98,379.54
Corporation, bank, etc.	3,687.42	6,213.22	6,012.55	6,604.90
<i>Licenses and permits</i>	<i>719.40</i>	<i>1,665.00</i>	<i>9,182.50</i>	<i>2,483.00</i>
<i>Fines and forfeits</i>	<i>5.00</i>	<i>197.80</i>	<i>1,496.20</i>	<i>110.00</i>
<i>Grants and gifts</i>	<i>27,114.63</i>	<i>34,281.64</i>	<i>33,250.58</i>	<i>36,422.95</i>
For expenses	27,114.63	34,281.64	33,250.58	36,422.95
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>12.00</i>	<i>—</i>	<i>—</i>
Commercial	33,202.61	46,190.60	34,058.61	29,516.76
<i>Special assessments</i>	<i>21.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	21.00	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,842.66</i>	<i>4,813.45</i>	<i>3,096.50</i>	<i>4,108.25</i>
<i>Departmental</i>	<i>25,833.41</i>	<i>27,161.85</i>	<i>28,172.93</i>	<i>23,152.70</i>
General government	442.21	59.25	91.68	81.90
Protection of persons and property	61.47	138.94	51.45	19.32
Health and sanitation	578.63	847.14	283.97	830.35
Highways	3,884.50	2,164.10	789.28	3,377.48
Charities	19,279.59	20,715.29	26,432.53	18,486.25
Soldiers' benefits	—	600.00	—	140.00
Schools	1,582.21	2,055.08	338.76	182.40
Libraries	4.80	6.98	61.31	—
Recreation	—	—	—	—
Unclassified	—	565.07	124.00	35.00
<i>Public service enterprises</i>	<i>—</i>	<i>12,735.66</i>	<i>—</i>	<i>25.30</i>
Electric light	—	—	—	—
Water	—	12,735.66	—	—
All other	—	—	—	25.30
<i>Cemeteries</i>	<i>1,770.28</i>	<i>—</i>	<i>—</i>	<i>726.26</i>
<i>Interest</i>	<i>1,735.26</i>	<i>1,489.64</i>	<i>2,789.13</i>	<i>1,504.25</i>
On sinking funds	—	—	—	—
On trust and investment funds	69.86	57.58	699.00	596.54
All other	1,665.40	1,432.06	2,090.13	907.71
NON-REVENUE.	\$104,420.18	\$24,987.86	\$70,141.74	\$70,727.40
Offsets to outlays	572.11	1,813.31	3,630.00	—
<i>Departmental</i>	<i>572.11</i>	<i>1,813.31</i>	<i>3,630.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	93,000.00	2,500.00	50,000.00	60,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>93,000.00</i>	<i>2,500.00</i>	<i>50,000.00</i>	<i>60,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	355.09	10,004.00	666.66	797.71
<i>From sinking funds</i>	<i>355.09</i>	<i>10,004.00</i>	<i>666.66</i>	<i>797.71</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	263.99	533.03	800.59	71.94
Agency, trust, and investment	10,228.99	10,137.52	15,044.49	9,857.75
<i>Taxes and licenses for State</i>	<i>2,050.00</i>	<i>2,200.00</i>	<i>2,450.00</i>	<i>1,800.00</i>
<i>Taxes for county</i>	<i>3,077.40</i>	<i>4,298.38</i>	<i>4,603.10</i>	<i>3,113.93</i>
<i>Reimbursements for grade crossings</i>	<i>4,433.39</i>	<i>2,669.74</i>	<i>7,644.98</i>	<i>4,220.82</i>
<i>Sinking and other permanent funds</i>	<i>668.20</i>	<i>969.40</i>	<i>346.41</i>	<i>723.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$181,326.59	\$202,305.43	\$244,985.52	\$173,517.15
Premiums	—	—	—	—
Municipal indebtedness	93,000.00	2,500.00	50,000.00	60,000.00
Transfers and refunds	619.08	10,537.03	1,467.25	869.65
Agency, trust, and investment	10,228.99	10,137.52	15,044.49	9,857.75
Total receipts	\$285,174.66	\$225,479.98	\$311,497.26	\$244,244.55
<i>Balance on hand, including funds</i>	<i>18,202.08</i>	<i>57,860.97</i>	<i>23,902.31</i>	<i>52,428.62</i>
GRAND TOTAL	\$303,376.74	\$283,340.95	\$335,399.57	\$296,673.17

Graded According to Population of 1945 — Continued.

PAYMENTS.	Burlington POPULATION 2,656	Hanson POPULATION 2,641	Salisbury POPULATION 2,622	Sutton POPULATION 2,610
Maintenance	\$149,455.83	\$150,384.53	\$183,193.84	\$133,743.42
<i>Departmental</i>	<i>146,922.32</i>	<i>141,131.85</i>	<i>183,153.14</i>	<i>132,484.40</i>
General government	10,600.06	12,096.89	14,098.27	6,201.99
Protection of persons and property	10,273.42	8,389.45	37,486.45	2,569.67
Health and sanitation	3,197.09	3,936.43	7,942.73	4,095.89
Highways	26,418.25	22,034.04	14,691.15	30,248.96
Charities	38,453.84	50,029.29	66,699.27	41,878.99
Soldiers' benefits	1,514.50	2,583.00	2,806.00	904.99
Schools	49,019.26	38,957.63	36,409.57	40,735.29
Libraries	639.34	973.13	755.72	918.41
Recreation	1,860.71	114.87	579.61	188.05
Pensions	—	—	—	—
Unclassified	4,915.85	2,017.12	1,684.37	4,742.16
<i>Public service enterprises</i>	<i>—</i>	<i>9,252.68</i>	<i>—</i>	<i>.70</i>
Electric light	—	—	—	—
Water	—	9,252.68	—	—
All other	—	—	—	.70
<i>Cemeteries</i>	<i>2,533.51</i>	<i>—</i>	<i>40.70</i>	<i>1,258.32</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,968.78	580.86	361.59	274.93
<i>Loans, general purposes</i>	<i>1,968.78</i>	<i>18.36</i>	<i>361.59</i>	<i>274.93</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>562.50</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	1,895.66	1,015.41	917.74	905.93
<i>Departmental</i>	<i>1,895.66</i>	<i>1,015.41</i>	<i>917.74</i>	<i>905.93</i>
General government	—	364.66	—	—
Protection of persons and property	445.66	478.65	—	—
Health and sanitation	—	—	—	—
Highways	—	172.10	741.51	79.07
Charities	—	—	—	—
Schools	1,450.00	—	—	826.86
Libraries	—	—	—	—
Recreation	—	—	176.23	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	106,119.22	8,500.00	61,170.73	81,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>10,119.22</i>	<i>5,000.00</i>	<i>10,310.73</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>96,000.00</i>	<i>3,500.00</i>	<i>50,860.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	355.09	10,004.00	666.66	797.71
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>355.09</i>	<i>10,004.00</i>	<i>666.66</i>	<i>797.71</i>
Refunds	263.99	533.03	800.59	71.94
Agency, trust, and investment	9,664.57	19,414.70	13,134.61	10,171.51
<i>Taxes and licenses for State</i>	<i>2,050.00</i>	<i>2,200.00</i>	<i>2,450.00</i>	<i>1,800.00</i>
<i>Taxes for county</i>	<i>3,077.40</i>	<i>4,298.38</i>	<i>4,603.10</i>	<i>3,113.93</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,865.37</i>	<i>11,949.92</i>	<i>5,695.50</i>	<i>4,532.78</i>
<i>All other</i>	<i>671.80</i>	<i>966.40</i>	<i>386.01</i>	<i>724.80</i>
RECAPITULATION.				
Maintenance and interest	\$151,424.61	\$150,965.39	\$183,555.43	\$134,018.35
Permanent debt (except from sinking funds)	10,119.22	5,000.00	10,310.73	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,895.66	1,015.41	917.74	905.93
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	96,000.00	3,500.00	50,860.00	80,000.00
Transfers (except to sinking funds) and refunds	619.08	10,537.03	1,467.25	869.65
Agency, trust, and investment	9,664.57	19,414.70	13,134.61	10,171.51
Total payments	\$269,723.14	\$190,432.53	\$260,245.76	\$226,965.44
<i>Balance on hand, including funds</i>	<i>33,653.60</i>	<i>92,908.42</i>	<i>75,163.81</i>	<i>69,707.73</i>
GRAND TOTAL	\$303,376.74	\$283,340.95	\$335,399.57	\$296,673.17

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hadley POPULATION 2,606	Manchester POPULATION 2,539	Avon POPULATION 2,533	Yarmouth POPULATION 2,461
REVENUE.	\$136,177.47	\$323,804.18	\$143,269.95	\$243,911.05
General	119,843.09	286,166.88	105,772.94	191,363.73
<i>Taxes</i>	<i>95,199.01</i>	<i>270,297.21</i>	<i>81,165.62</i>	<i>170,817.37</i>
Property, poll, and income	90,831.04	255,825.58	77,851.98	162,053.80
Corporation, bank, etc.	4,367.97	14,471.63	3,313.64	8,763.57
<i>Licenses and permits</i>	<i>2,722.00</i>	<i>1,031.50</i>	<i>1,302.00</i>	<i>2,170.00</i>
<i>Fines and forfeits</i>	<i>408.10</i>	<i>15.00</i>	<i>752.50</i>	<i>30.00</i>
<i>Grants and gifts</i>	<i>21,513.98</i>	<i>14,823.17</i>	<i>22,552.82</i>	<i>18,346.36</i>
For expenses	21,513.98	8,823.17	22,552.82	18,346.36
For outlays	—	6,000.00	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	16,334.38	37,637.30	37,497.01	52,547.32
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>83.50</i>	<i>433.00</i>
To meet expenses	—	—	83.50	433.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>5,112.68</i>	<i>4,991.16</i>	<i>2,900.70</i>	<i>4,767.89</i>
<i>Departmental</i>	<i>9,557.13</i>	<i>12,422.97</i>	<i>23,445.30</i>	<i>35,326.85</i>
General government	40.10	135.00	18.80	351.46
Protection of persons and property	76.73	381.21	1,214.98	531.14
Health and sanitation	458.47	655.24	396.43	72.14
Highways	3,532.98	114.59	992.98	30.00
Charities	3,193.43	10,286.15	19,571.00	22,026.57
Soldiers' benefits	60.00	477.00	255.00	67.00
Schools	1,944.50	12.00	973.57	12,018.19
Libraries	14.22	31.78	11.05	—
Recreation	—	330.00	—	28.10
Unclassified	236.70	—	11.49	202.25
<i>Public service enterprises</i>	<i>—</i>	<i>16,999.87</i>	<i>10,330.78</i>	<i>8,946.33</i>
Electric light	—	—	—	—
Water	—	16,999.87	10,330.78	8,946.33
All other	—	—	—	—
<i>Cemeteries</i>	<i>346.06</i>	<i>1,767.90</i>	<i>—</i>	<i>995.21</i>
<i>Interest</i>	<i>1,318.51</i>	<i>1,455.40</i>	<i>736.73</i>	<i>2,078.04</i>
On sinking funds	150.93	300.59	—	993.67
On trust and investment funds	1,167.58	1,154.81	736.73	1,084.37
All other	—	—	—	—
NON-REVENUE.	\$28,519.89	\$87,081.96	\$9,280.23	\$30,097.86
Offsets to outlays	3,549.30	486.31	200.00	35.00
<i>Departmental</i>	<i>3,549.30</i>	<i>486.31</i>	<i>200.00</i>	<i>35.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	40,000.00	1,000.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>40,000.00</i>	<i>1,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	10,202.93	165.79	—	2,094.23
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>10,202.93</i>	<i>165.79</i>	<i>—</i>	<i>2,094.23</i>
Refunds	126.79	14,458.68	17.69	341.43
Agency, trust, and investment	14,640.87	31,971.18	8,062.54	27,627.20
<i>Taxes and licenses for State</i>	<i>2,400.00</i>	<i>7,950.00</i>	<i>1,700.00</i>	<i>4,700.00</i>
<i>Taxes for county</i>	<i>7,632.28</i>	<i>14,936.59</i>	<i>2,346.16</i>	<i>16,962.32</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,096.59</i>	<i>8,675.39</i>	<i>3,504.58</i>	<i>5,402.08</i>
<i>All other</i>	<i>512.00</i>	<i>409.20</i>	<i>511.80</i>	<i>562.80</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$139,726.77	\$324,290.49	\$143,469.95	\$243,946.05
Premiums	—	—	—	—
Municipal indebtedness	—	40,000.00	1,000.00	—
Transfers and refunds	10,329.72	14,624.47	17.69	2,435.66
Agency, trust, and investment	14,640.87	31,971.18	8,062.54	27,627.20
Total receipts	\$164,697.36	\$410,886.14	\$152,550.18	\$274,008.91
<i>Balance on hand, including funds</i>	<i>45,640.72</i>	<i>66,999.79</i>	<i>43,364.78</i>	<i>64,061.03</i>
GRAND TOTAL	\$210,338.08	\$477,885.93	\$195,914.96	\$338,069.94

Graded According to Population of 1945 — Continued.

PAYMENTS.	Hadley POPULATION 2,606	Manchester POPULATION 2,539	Avon POPULATION 2,533	Yarmouth POPULATION 2,461
Maintenance	\$111,461.42	\$272,441.55	\$109,841.07	\$194,493.76
<i>Departmental</i>	<i>110,398.63</i>	<i>247,143.08</i>	<i>103,618.40</i>	<i>186,890.17</i>
General government	8,265.65	18,344.43	7,577.21	17,429.74
Protection of persons and property	5,612.80	40,937.55	6,564.75	20,243.72
Health and sanitation	3,048.43	17,848.93	3,587.79	5,311.20
Highways	25,687.75	46,519.67	8,142.72	21,353.61
Charities	10,386.20	30,086.98	42,510.53	55,108.56
Soldiers' benefits	910.00	2,929.27	40.00	2,945.59
Schools	54,157.45	58,838.35	31,973.46	58,541.23
Libraries	1,422.37	6,090.22	823.09	1,046.66
Recreation	120.16	9,519.84	123.03	1,608.65
Pensions	—	12,872.87	—	—
Unclassified	787.72	3,154.97	2,275.82	3,301.21
<i>Public service enterprises</i>	<i>—</i>	<i>20,474.97</i>	<i>6,222.67</i>	<i>5,393.07</i>
Electric light	—	—	—	—
Water	—	20,474.97	6,222.67	5,393.07
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,062.89</i>	<i>4,823.50</i>	<i>—</i>	<i>2,210.52</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	329.39	1,243.32	2,485.00
<i>Loans, general purposes</i>	<i>—</i>	<i>329.39</i>	<i>1,070.82</i>	<i>1,260.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>172.60</i>	<i>1,225.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	745.00	13,931.31	3,195.14	10,740.77
<i>Departmental</i>	<i>745.00</i>	<i>13,931.31</i>	<i>2,900.43</i>	<i>6,110.40</i>
General government	—	75.00	418.00	—
Protection of persons and property	—	—	—	16.00
Health and sanitation	—	—	23.10	—
Highways	745.00	1,313.15	—	4,031.39
Charities	—	—	—	—
Schools	—	—	2,459.33	1,975.39
Libraries	—	—	—	—
Recreation	—	12,213.16	—	—
Unclassified	—	330.00	—	87.62
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>294.71</i>	<i>4,630.37</i>
Electric light	—	—	—	—
Water	—	—	294.71	4,630.37
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	47,000.00	8,500.00	16,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>7,000.00</i>	<i>7,500.00</i>	<i>16,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>40,000.00</i>	<i>1,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	10,202.93	165.79	—	2,094.23
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>10,202.93</i>	<i>165.79</i>	<i>—</i>	<i>2,094.23</i>
Refunds	126.79	14,458.68	17.69	341.43
Agency, trust, and investment	24,515.87	31,888.78	8,021.21	27,588.25
<i>Taxes and licenses for State</i>	<i>2,400.00</i>	<i>7,950.00</i>	<i>1,700.00</i>	<i>4,700.00</i>
<i>Taxes for county</i>	<i>7,632.28</i>	<i>14,936.59</i>	<i>2,346.16</i>	<i>16,962.32</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>13,971.59</i>	<i>8,600.19</i>	<i>3,463.25</i>	<i>5,359.53</i>
<i>All other</i>	<i>512.00</i>	<i>402.00</i>	<i>511.80</i>	<i>566.40</i>
RECAPITULATION.				
Maintenance and interest	\$111,461.42	\$272,770.94	\$111,084.39	\$196,978.76
Permanent debt (except from sinking funds)	—	7,000.00	7,500.00	16,000.00
Sinking fund requirements from revenue	745.00	13,931.31	3,195.14	10,740.77
Outlays	—	—	—	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	40,000.00	1,000.00	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	10,329.72	14,624.47	17.69	2,435.66
Agency, trust, and investment	24,515.87	31,888.78	8,021.21	27,588.25
Total payments	\$147,052.01	\$380,215.50	\$130,818.43	\$253,743.44
Balance on hand, including funds	63,286.07	97,670.43	65,096.53	84,326.50
GRAND TOTAL	\$210,338.08	\$477,885.93	\$195,914.96	\$338,069.94

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Shirley POPULATION 2,459	Duxbury POPULATION 2,432	Middleton POPULATION 2,415	Marshfield POPULATION 2,405
REVENUE.	\$127,285.96	\$238,912.15	\$184,411.63	\$341,778.98
General	109,344.98	204,183.63	102,939.01	241,527.51
<i>Taxes</i>	85,486.95	183,454.09	78,116.27	219,072.00
Property, poll, and income	66,925.84	173,291.20	71,205.61	208,279.55
Corporation, bank, etc.	18,561.11	10,162.89	6,910.66	10,792.45
<i>Licenses and permits</i>	3,249.00	2,328.00	1,856.00	5,320.80
<i>Fines and forfeits</i>	535.80	119.60	10.00	457.95
<i>Grants and gifts</i>	20,073.23	18,281.94	22,956.74	16,676.76
For expenses	20,073.23	18,281.94	22,956.74	16,676.76
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	17,940.98	34,728.52	81,472.62	100,251.47
<i>Special assessments</i>	—	—	—	1,735.63
To meet expenses	—	—	—	1,735.63
To meet outlays	—	—	—	—
<i>Privileges</i>	2,498.93	5,973.50	1,961.03	6,844.75
<i>Departmental</i>	14,157.51	20,652.19	24,133.52	29,009.88
General government	430.25	328.92	322.40	698.65
Protection of persons and property	49.78	127.70	1,175.69	1,037.71
Health and sanitation	239.32	400.45	356.21	153.55
Highways	6,334.14	49.10	3,863.39	5,304.51
Charities	6,925.37	19,258.64	18,058.73	19,398.43
Soldiers' benefits	—	430.00	130.00	490.00
Schools	92.08	28.38	81.53	1,671.20
Libraries	59.47	—	32.57	66.25
Recreation	—	—	—	—
Unclassified	27.10	20.00	110.00	189.58
<i>Public service enterprises</i>	—	—	52,871.88	60,393.09
Electric light	—	—	52,786.08	—
Water	—	—	—	60,393.09
All other	—	—	85.80	—
<i>Cemeteries</i>	295.93	4,273.50	981.27	206.75
<i>Interest</i>	988.61	3,829.33	1,524.92	2,061.37
On sinking funds	—	—	—	—
On trust and investment funds	255.95	2,426.03	1,042.01	81.74
All other	732.66	1,403.30	482.91	1,979.63
NON-REVENUE.	\$6,245.62	\$28,558.65	\$15,158.95	\$39,560.46
Offsets to outlays	—	91.55	2,197.05	6,413.50
<i>Departmental</i>	—	91.55	2,197.05	6,413.50
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	284.95	173.61	2,456.90	32.50
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	284.95	173.61	2,456.90	32.50
Refunds	55.29	357.93	243.40	7,731.08
Agency, trust, and investment	5,905.38	27,935.56	10,261.60	25,383.38
<i>Taxes and licenses for State</i>	1,950.00	5,650.00	1,700.00	6,000.00
<i>Taxes for county</i>	2,927.28	11,039.02	3,193.99	11,722.85
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	690.23	10,182.64	4,914.21	6,509.86
<i>All other</i>	337.87	1,063.90	453.40	1,150.67
RECAPITULATION.				
Revenue and offsets to outlays	\$127,285.96	\$239,003.70	\$186,608.68	\$348,192.48
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	—
Transfers and refunds	340.24	531.54	2,700.30	7,763.58
Agency, trust, and investment	5,905.38	27,935.56	10,261.60	25,383.38
Total receipts	\$133,531.58	\$267,470.80	\$199,570.58	\$381,339.44
Balance on hand, including funds	37,010.70	150,623.68	72,204.18	93,781.10
GRAND TOTAL	\$170,542.28	\$418,094.48	\$271,774.71	\$475,070.54

Graded According to Population of 1945 — Continued.

PAYMENTS.	Shirley POPULATION 2,459	Duxbury POPULATION 2,432	Middleton POPULATION 2,415	Marshfield POPULATION 2,405
Maintenance	\$110,804.30	\$191,278.05	\$157,122.83	\$254,535.58
<i>Departmental</i>	<i>110,052.01</i>	<i>182,394.12</i>	<i>110,341.33</i>	<i>235,268.39</i>
General government	6,193.71	13,582.02	7,016.96	16,469.46
Protection of persons and property	13,788.59	25,635.17	7,230.93	37,829.24
Health and sanitation	5,899.87	9,490.76	2,702.68	20,519.90
Highways	27,796.72	29,778.44	22,537.19	43,150.22
Charities	19,268.07	45,260.70	36,363.43	48,570.02
Soldiers' benefits	242.00	2,109.67	559.00	1,116.00
Schools	32,663.76	52,001.03	29,326.61	54,741.68
Libraries	1,316.30	1,520.10	1,507.63	3,380.26
Recreation	641.45	413.99	878.51	217.85
Pensions	—	—	—	—
Unclassified	2,241.54	2,602.24	2,218.39	9,273.76
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>44,955.10</i>	<i>17,510.85</i>
Electric light	—	—	44,931.75	—
Water	—	—	—	17,510.85
All other	—	—	23.35	—
<i>Cemeteries</i>	<i>752.29</i>	<i>8,883.93</i>	<i>1,801.40</i>	<i>1,756.34</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>25.00</i>	<i>—</i>
Interest	852.76	700.00	786.74	14,807.50
<i>Loans, general purposes</i>	<i>852.76</i>	<i>700.00</i>	<i>786.74</i>	<i>3,010.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>11,797.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	942.16	1,054.51	3,987.84	4,171.33
<i>Departmental</i>	<i>942.16</i>	<i>1,054.51</i>	<i>918.45</i>	<i>3,092.23</i>
General government	—	—	—	485.00
Protection of persons and property	942.16	804.50	918.45	—
Health and sanitation	—	—	—	1,708.38
Highways	—	—	—	—
Charities	—	—	—	893.85
Schools	—	250.01	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>3,069.39</i>	<i>1,079.10</i>
Electric light	—	—	3,069.39	—
Water	—	—	—	1,079.10
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	4,900.00	5,000.00	28,000.00	42,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,900.00</i>	<i>5,000.00</i>	<i>3,000.00</i>	<i>142,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>25,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	284.95	173.61	2,456.90	32.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>284.95</i>	<i>173.61</i>	<i>2,456.90</i>	<i>32.50</i>
Refunds	55.29	357.93	243.40	7,731.08
Agency, trust, and investment	5,976.38	29,157.68	12,484.90	25,591.16
<i>Taxes and licenses for State</i>	<i>1,950.00</i>	<i>5,650.00</i>	<i>1,700.00</i>	<i>6,000.00</i>
<i>Taxes for county</i>	<i>2,927.28</i>	<i>11,039.02</i>	<i>3,193.99</i>	<i>11,722.85</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>761.23</i>	<i>11,406.56</i>	<i>7,137.51</i>	<i>6,717.64</i>
<i>All other</i>	<i>337.87</i>	<i>1,062.10</i>	<i>453.40</i>	<i>1,150.67</i>

RECAPITULATION.

Maintenance and interest	\$111,657.06	\$191,978.05	\$157,909.57	\$269,343.08
Permanent debt (except from sinking funds)	4,900.00	5,000.00	3,000.00	142,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	942.16	1,054.51	3,987.84	4,171.33
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	25,000.00	—
Transfers (except to sinking funds) and refunds	340.24	531.54	2,700.30	7,763.58
Agency, trust, and investment	5,976.38	29,157.68	12,484.90	25,591.16
Total payments	\$123,815.84	\$227,721.78	\$205,082.61	\$348,869.15
Balance on hand, including funds	46,726.44	190,372.70	66,692.10	126,201.39
GRAND TOTAL	\$170,542.28	\$418,094.48	\$271,774.71	\$475,070.54

¹ Includes \$3,384 paid from offsets to outlays and \$490.49 paid from balances of loan appropriations.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Nahant POPULATION 2,396	Upton POPULATION 2,388	Hamilton POPULATION 2,387	Merrimac POPULATION 2,384
REVENUE.	\$257,719.44	\$130,025.23	\$182,172.34	\$213,531.54
General	213,216.12	103,625.26	151,790.85	129,698.69
<i>Taxes</i>	<i>200,883.03</i>	<i>70,493.59</i>	<i>140,583.63</i>	<i>97,347.57</i>
Property, poll, and income	193,148.44	65,225.75	133,208.79	92,554.16
Corporation, bank, etc.	7,734.59	5,267.84	7,374.84	4,793.41
<i>Licenses and permits</i>	<i>2,035.00</i>	<i>489.17</i>	<i>1,478.00</i>	<i>148.00</i>
<i>Fines and forfeits</i>	<i>422.10</i>	<i>-</i>	<i>5.00</i>	<i>11.60</i>
<i>Grants and gifts</i>	<i>9,875.99</i>	<i>32,642.50</i>	<i>9,724.22</i>	<i>32,193.52</i>
For expenses	9,875.99	32,642.50	9,724.22	32,193.52
For outlays	-	-	-	-
All other	-	-	-	-
Commercial	44,503.32	26,399.97	30,381.49	83,832.85
<i>Special assessments</i>	<i>2,900.77</i>	<i>-</i>	<i>1,162.02</i>	<i>54.31</i>
To meet expenses	2,900.77	-	1,162.02	54.31
To meet outlays	-	-	-	-
<i>Privileges</i>	<i>3,474.13</i>	<i>2,924.07</i>	<i>4,847.60</i>	<i>5,677.47</i>
<i>Departmental</i>	<i>15,815.21</i>	<i>21,793.82</i>	<i>14,839.49</i>	<i>27,954.03</i>
General government	441.73	168.15	32.21	1,038.52
Protection of persons and property	69.29	46.14	43.65	57.39
Health and sanitation	913.69	183.37	361.82	833.84
Highways	1,999.97	2,596.65	35.27	1,821.74
Charities	9,616.62	18,291.62	10,217.80	22,463.67
Soldiers' benefits	30.00	90.00	120.00	-
Schools	2,602.91	409.24	4,013.76	866.19
Libraries	115.65	8.45	9.83	78.22
Recreation	-	-	-	-
Unclassified	25.35	-	5.15	794.46
<i>Public service enterprises</i>	<i>19,457.89</i>	<i>-</i>	<i>7,067.44</i>	<i>45,855.55</i>
Electric light	-	-	-	34,546.47
Water	19,457.89	-	7,067.44	11,309.08
All other	-	-	-	-
<i>Cemeteries</i>	<i>1,104.80</i>	<i>889.57</i>	<i>1,620.83</i>	<i>1,387.83</i>
<i>Interest</i>	<i>1,750.52</i>	<i>792.51</i>	<i>844.11</i>	<i>2,903.66</i>
On sinking funds	-	-	-	-
On trust and investment funds	163.20	399.51	243.33	584.36
All other	1,587.32	393.00	600.78	2,319.30
NON-REVENUE.	\$71,964.56	\$28,095.20	\$18,449.26	\$20,466.08
Offsets to outlays	851.06	580.00	313.04	2,038.00
<i>Departmental</i>	<i>851.06</i>	<i>580.00</i>	<i>-</i>	<i>2,038.00</i>
<i>Public service enterprises</i>	<i>-</i>	<i>-</i>	<i>313.04</i>	<i>-</i>
<i>Cemeteries</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Municipal indebtedness	50,000.00	20,000.00	-	4,000.00
<i>Loans, general purposes</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Loans, public service enterprises</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Loans, cemeteries</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Bonds refunded, current year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>20,000.00</i>	<i>-</i>	<i>4,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Premiums</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Transfers	-	798.10	956.76	2,861.99
<i>From sinking funds</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
All other	-	798.10	956.76	2,861.99
Refunds	2,181.58	77.03	238.04	657.00
Agency, trust, and investment	18,931.92	6,640.07	16,941.42	10,909.09
<i>Taxes and licenses for State</i>	<i>4,300.00</i>	<i>1,400.00</i>	<i>4,100.00</i>	<i>1,500.00</i>
<i>Taxes for county</i>	<i>8,078.91</i>	<i>2,421.95</i>	<i>7,703.14</i>	<i>2,818.22</i>
<i>Reimbursements for grade crossings</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Sinking and other permanent funds</i>	<i>6,146.81</i>	<i>2,156.12</i>	<i>4,435.28</i>	<i>6,333.47</i>
All other	406.20	662.00	703.00	257.40
RECAPITULATION.				
Revenue and offsets to outlays	\$258,570.50	\$130,605.23	\$182,485.38	\$215,569.54
Premiums	-	-	-	-
Municipal indebtedness	50,000.00	20,000.00	-	4,000.00
Transfers and refunds	2,181.58	875.13	1,194.80	3,518.99
Agency, trust, and investment	18,931.92	6,640.07	16,941.42	10,909.09
Total receipts	\$329,684.00	\$158,120.43	\$200,621.60	\$233,997.62
Balance on hand, including funds	61,009.64	28,942.34	43,563.01	41,922.31
GRAND TOTAL	\$390,693.64	\$187,062.77	\$244,184.61	\$275,919.93

Graded According to Population of 1945 — Continued.

PAYMENTS.	Nahant POPULATION 2,396	Upton POPULATION 2,388	Hamilton POPULATION 2,387	Merrimac POPULATION 2,384
Maintenance	\$217,340.06	\$118,619.06	\$144,737.79	\$171,166.83
<i>Departmental</i>	<i>200,387.62</i>	<i>116,768.88</i>	<i>138,922.37</i>	<i>132,801.92</i>
General government	19,703.06	9,601.62	13,968.45	11,035.58
Protection of persons and property	41,054.94	4,105.70	11,976.04	10,336.02
Health and sanitation	26,305.02	2,843.67	7,850.60	3,508.31
Highways	29,835.20	23,122.84	21,505.88	18,781.94
Charities	23,932.58	42,858.73	24,100.91	53,099.67
Soldiers' benefits	—	3,254.35	174.43	2,042.47
Schools	44,672.82	27,521.89	51,516.38	29,324.99
Libraries	3,824.67	935.68	2,365.44	1,535.93
Recreation	1,267.33	53.05	839.85	205.91
Pensions	4,546.00	—	—	—
Unclassified	5,246.00	2,471.35	4,624.39	2,931.10
<i>Public service enterprises</i>	<i>12,166.20</i>	<i>—</i>	<i>3,648.09</i>	<i>36,460.50</i>
Electric light	—	—	—	27,439.73
Water	12,166.20	—	3,648.09	9,020.77
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,786.24</i>	<i>1,850.18</i>	<i>2,167.33</i>	<i>1,904.41</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	3,776.15	97.45	2,492.50	155.89
<i>Loans, general purposes</i>	<i>1,223.79</i>	<i>97.45</i>	<i>1,508.75</i>	<i>155.89</i>
<i>Loans, public service enterprises</i>	<i>2,552.36</i>	<i>—</i>	<i>983.75</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	3,895.50	3,122.86	1,508.83	3,044.40
<i>Departmental</i>	<i>3,646.85</i>	<i>2,871.41</i>	<i>354.95</i>	<i>2,142.19</i>
General government	—	1,308.45	—	61.17
Protection of persons and property	—	—	—	132.44
Health and sanitation	1,500.00	—	—	—
Highways	1,320.60	—	—	700.00
Charities	—	—	—	—
Schools	700.00	1,499.96	84.95	—
Libraries	—	—	—	—
Recreation	—	—	200.00	1,248.58
Unclassified	125.25	63.00	70.00	—
<i>Public service enterprises</i>	<i>249.65</i>	<i>—</i>	<i>1,153.88</i>	<i>672.21</i>
Electric light	—	—	—	214.93
Water	249.65	—	1,153.88	457.28
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>251.45</i>	<i>—</i>	<i>230.00</i>
Municipal indebtedness	87,899.36	24,000.00	12,000.00	6,422.53
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,899.36</i>	<i>4,000.00</i>	<i>12,000.00</i>	<i>4,422.53</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>80,000.00</i>	<i>20,000.00</i>	<i>—</i>	<i>2,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	798.10	956.76	2,861.99
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>798.10</i>	<i>956.76</i>	<i>2,861.99</i>
Refunds	2,181.58	77.03	238.04	657.00
Agency, trust, and investment	16,504.29	6,019.58	17,978.72	10,511.60
<i>Taxes and licenses for State</i>	<i>4,300.00</i>	<i>1,400.00</i>	<i>4,100.00</i>	<i>1,500.00</i>
<i>Taxes for county</i>	<i>8,078.91</i>	<i>2,421.95</i>	<i>7,703.14</i>	<i>2,818.22</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,720.98</i>	<i>1,537.43</i>	<i>5,464.18</i>	<i>5,935.98</i>
<i>All other</i>	<i>404.40</i>	<i>660.20</i>	<i>711.40</i>	<i>257.40</i>
RECAPITULATION.				
Maintenance and interest	\$221,116.21	\$118,716.51	\$147,230.29	\$171,322.72
Permanent debt (except from sinking funds)	7,899.36	4,000.00	12,000.00	4,422.53
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,895.50	3,122.86	1,508.83	3,044.40
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	80,000.00	20,000.00	—	2,000.00
Transfers (except to sinking funds) and refunds	2,181.58	875.13	1,194.80	3,518.99
Agency, trust, and investment	16,504.29	6,019.58	17,978.72	10,511.60
Total payments	\$331,596.94	\$152,734.08	\$179,912.64	\$194,820.24
Balance on hand, including funds	59,096.70	34,328.69	64,271.97	81,099.69
GRAND TOTAL	\$390,693.64	\$187,062.77	\$244,184.61	\$275,919.93

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Boylston POPULATION 2,382	Southborough POPULATION 2,330	Millis POPULATION 2,329	Sturbridge POPULATION 2,329
REVENUE.	\$216,367.53	\$169,343.62	\$169,359.67	\$143,778.02
General	139,611.60	130,162.35	133,970.33	110,475.14
<i>Taxes</i>	<i>112,640.96</i>	<i>110,891.00</i>	<i>108,135.06</i>	<i>78,135.73</i>
Property, poll, and income	108,658.75	104,305.03	92,973.46	72,176.36
Corporation, bank, etc.	3,982.21	6,585.97	15,161.60	5,959.37
<i>Licenses and permits</i>	<i>244.00</i>	<i>1,129.94</i>	<i>349.50</i>	<i>2,181.00</i>
<i>Fines and forfeits</i>	<i>65.00</i>	<i>33.65</i>	<i>298.00</i>	<i>746.60</i>
<i>Grants and gifts</i>	<i>26,658.64</i>	<i>18,107.76</i>	<i>25,187.77</i>	<i>29,411.81</i>
For expenses	26,658.64	18,107.76	25,187.77	29,411.81
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	76,755.93	39,181.27	35,389.34	33,302.88
<i>Special assessments</i>	<i>—</i>	<i>191.39</i>	<i>—</i>	<i>—</i>
To meet expenses	—	191.39	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,668.42</i>	<i>4,167.03</i>	<i>3,106.74</i>	<i>3,922.80</i>
<i>Departmental</i>	<i>21,904.24</i>	<i>13,709.84</i>	<i>20,705.66</i>	<i>21,379.25</i>
General government	148.50	59.70	63.41	62.00
Protection of persons and property	300.29	92.90	13.99	15.30
Health and sanitation	8,124.85	1,393.25	2,991.17	5,914.70
Highways	11,047.26	8,865.20	15,943.41	14,139.33
Charities	120.00	—	310.00	—
Soldiers' benefits	1,249.27	2,718.80	1,282.17	1,241.39
Schools	71.00	—	29.37	6.53
Libraries	—	—	—	—
Recreation	843.07	95.00	50.00	—
Unclassified	48,028.77	18,341.47	10,892.73	5,734.12
<i>Public service enterprises</i>	<i>48,028.77</i>	<i>18,341.47</i>	<i>10,892.73</i>	<i>5,734.12</i>
Electric light	—	—	—	—
Water	—	18,341.47	10,892.73	5,734.12
All other	—	—	—	—
<i>Cemeteries</i>	<i>969.04</i>	<i>1,827.70</i>	<i>166.55</i>	<i>1,153.26</i>
<i>Interest</i>	<i>1,185.46</i>	<i>943.84</i>	<i>517.66</i>	<i>1,113.45</i>
On sinking funds	—	—	—	—
On trust and investment funds	437.06	312.38	181.86	574.56
All other	748.40	631.46	335.80	538.89
NON-REVENUE.	\$20,768.06	\$13,529.96	\$60,278.24	\$34,164.81
Offsets to outlays	2,949.42	—	—	11,000.00
<i>Departmental</i>	<i>2,949.42</i>	<i>—</i>	<i>—</i>	<i>11,000.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,000.00	500.00	50,000.00	9,500.00
<i>Loans, general purposes</i>	<i>—</i>	<i>500.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>—</i>	<i>50,000.00</i>	<i>9,500.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	823.41	1,041.74	222.21	5,416.56
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	823.41	1,041.74	222.21	5,416.56
Refunds	142.95	363.46	164.53	106.17
Agency, trust, and investment	11,852.28	11,624.76	9,891.50	8,142.08
<i>Taxes and licenses for State</i>	<i>2,200.00</i>	<i>2,750.00</i>	<i>2,510.00</i>	<i>1,750.00</i>
<i>Taxes for county</i>	<i>3,805.92</i>	<i>4,757.39</i>	<i>3,450.24</i>	<i>3,027.43</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,339.96</i>	<i>3,397.57</i>	<i>3,486.06</i>	<i>2,723.85</i>
All other	506.40	719.80	445.20	640.80
RECAPITULATION.				
Revenue and offsets to outlays	\$219,316.95	\$169,343.62	\$169,359.67	\$154,778.02
Premiums	—	—	—	—
Municipal indebtedness	5,000.00	500.00	50,000.00	9,500.00
Transfers and refunds	966.36	1,405.20	386.74	5,522.73
Agency, trust, and investment	11,852.28	11,624.76	9,891.50	8,142.08
Total receipts	\$237,135.59	\$182,873.58	\$229,637.91	\$177,942.83
Balance on hand, including funds	47,722.02	70,848.82	37,624.45	40,794.80
GRAND TOTAL	\$284,857.61	\$253,722.40	\$267,262.36	\$218,737.63

Graded According to Population of 1945 — Continued.

PAYMENTS.	West Boylston Population 2,382	Southborough Population 2,330	Millis Population 2,329	Sturbridge Population 2,329
Maintenance	\$168,925.32	\$128,384.56	\$141,796.45	\$116,171.25
<i>Departmental</i>	<i>130,558.14</i>	<i>117,742.12</i>	<i>131,471.56</i>	<i>110,195.19</i>
General government	4,394.70	6,654.80	5,709.79	6,875.74
Protection of persons and property	4,938.23	10,073.88	8,997.39	4,937.55
Health and sanitation	4,317.59	4,677.58	4,340.63	2,216.24
Highways	31,932.90	17,393.34	22,823.74	29,760.49
Charities	27,389.75	23,001.10	41,090.79	33,327.80
Soldiers' benefits	2,612.24	4,181.27	616.16	530.00
Schools	47,540.76	45,775.86	45,268.42	29,042.19
Libraries	3,301.10	2,241.03	687.27	899.85
Recreation	568.80	758.97	711.71	373.71
Pensions	—	—	—	—
Unclassified	3,562.07	2,984.29	1,225.66	2,225.62
<i>Public service enterprises</i>	<i>36,671.02</i>	<i>6,989.82</i>	<i>9,265.00</i>	<i>4,599.07</i>
Electric light	36,671.02	—	—	—
Water	—	6,989.82	9,265.00	4,599.07
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,696.16</i>	<i>3,652.62</i>	<i>1,059.89</i>	<i>1,376.75</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>.24</i>
Interest	1,129.40	8,693.92	1,047.32	2,919.59
<i>Loans, general purposes</i>	<i>1,129.40</i>	<i>563.92</i>	<i>867.32</i>	<i>995.84</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>8,130.00</i>	<i>180.00</i>	<i>1,923.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,862.56	285.00	2,829.67	16,720.05
<i>Departmental</i>	<i>6,142.27</i>	<i>235.00</i>	<i>2,829.67</i>	<i>16,720.05</i>
General government	—	—	—	125.00
Protection of persons and property	1,050.00	235.00	—	5,574.65
Health and sanitation	—	—	33.98	—
Highways	1,482.65	—	—	11,020.40
Charities	—	—	—	—
Schools	2,829.42	—	2,795.69	—
Libraries	—	—	—	—
Recreation	500.00	—	—	—
Unclassified	280.20	—	—	—
<i>Public service enterprises</i>	<i>2,720.29</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	2,720.29	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>50.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	9,000.00	15,500.00	60,000.00	21,800.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>15,500.00</i>	<i>10,000.00</i>	<i>12,300.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>—</i>	<i>50,000.00</i>	<i>9,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	823.41	1,041.74	222.21	5,416.56
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>823.41</i>	<i>1,041.74</i>	<i>222.21</i>	<i>5,416.56</i>
Refunds	142.95	363.46	164.53	106.17
Agency, trust, and investment	11,734.14	10,511.73	8,190.83	12,977.70
<i>Taxes and licenses for State</i>	<i>2,200.00</i>	<i>2,750.00</i>	<i>2,510.00</i>	<i>1,750.00</i>
<i>Taxes for county</i>	<i>3,805.92</i>	<i>4,757.39</i>	<i>3,450.24</i>	<i>3,027.43</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,221.82</i>	<i>2,279.14</i>	<i>1,781.19</i>	<i>7,559.47</i>
<i>All other</i>	<i>506.40</i>	<i>725.20</i>	<i>449.40</i>	<i>640.80</i>
RECAPITULATION.				
Maintenance and interest	\$170,054.72	\$137,078.48	\$142,843.77	\$119,090.84
Permanent debt (except from sinking funds)	4,000.00	15,500.00	10,000.00	12,300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,862.56	285.00	2,829.67	16,720.05
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,000.00	—	50,000.00	9,500.00
Transfers (except to sinking funds) and refunds	966.36	1,405.20	386.74	5,522.73
Agency, trust, and investment	11,734.14	10,511.73	8,190.83	12,977.70
Total payments	\$200,617.78	\$164,780.41	\$214,251.01	\$176,111.32
Balance on hand, including funds	84,239.88	88,941.99	53,011.35	42,626.31
GRAND TOTAL	\$284,857.61	\$253,722.40	\$267,262.36	\$218,737.63

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashburnham POPULATION 2,325	Townsend POPULATION 2,298	Raynham POPULATION 2,214	Chatham POPULATION 2,192
REVENUE.	\$177,635.51	\$148,625.50	\$126,954.50	\$190,863.01
General	110,981.34	110,590.89	105,011.95	165,052.71
<i>Taxes</i>	<i>77,579.69</i>	<i>80,703.22</i>	<i>74,156.75</i>	<i>146,983.98</i>
Property, poll, and income	70,329.96	71,516.25	71,172.35	137,720.46
Corporation, bank, etc.	7,249.73	9,186.97	2,984.40	9,263.52
<i>Licenses and permits</i>	<i>642.00</i>	<i>30.75</i>	<i>1,845.25</i>	<i>1,762.60</i>
<i>Fines and forfeits</i>	<i>75.00</i>	<i>30.00</i>	<i>151.40</i>	<i>100.00</i>
<i>Grants and gifts</i>	<i>32,684.65</i>	<i>29,825.10</i>	<i>28,878.55</i>	<i>16,206.23</i>
For expenses	32,684.65	29,825.10	28,878.55	15,201.23
For outlays	—	—	—	1,005.00
<i>All other</i>	<i>—</i>	<i>1.82</i>	<i>—</i>	<i>—</i>
Commercial	66,654.17	38,034.61	21,942.55	25,810.30
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,970.75</i>	<i>2,627.56</i>	<i>3,105.71</i>	<i>4,913.38</i>
<i>Departmental</i>	<i>22,016.15</i>	<i>20,035.39</i>	<i>18,017.04</i>	<i>18,718.26</i>
General government	125.40	37.00	29.52	70.70
Protection of persons and property	19.61	213.05	52.19	561.92
Health and sanitation	574.26	141.25	—	71.43
Highways	5,605.07	2,863.15	2,903.44	9.00
Charities	15,008.52	14,961.73	13,401.57	13,390.61
Soldiers' benefits	180.50	120.00	10.00	45.00
Schools	—	1,614.95	889.62	4,538.95
Libraries	78.79	74.26	—	—
Recreation	—	10.00	—	—
Unclassified	424.00	—	730.70	30.65
<i>Public service enterprises</i>	<i>39,997.33</i>	<i>11,973.05</i>	<i>—</i>	<i>—</i>
Electric light	33,634.44	—	—	—
Water	6,362.89	11,973.05	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>564.50</i>	<i>907.75</i>	<i>392.58</i>	<i>1,166.00</i>
<i>Interest</i>	<i>1,105.44</i>	<i>2,490.86</i>	<i>427.22</i>	<i>1,012.66</i>
On sinking funds	—	—	—	—
On trust and investment funds	544.88	1,825.12	26.31	99.85
All other	560.56	665.74	400.91	912.81
NON-REVENUE.	\$10,313.51	\$12,130.13	\$25,496.24	\$50,707.42
Offsets to outlays	479.64	355.16	500.00	—
<i>Departmental</i>	<i>229.64</i>	<i>355.16</i>	<i>500.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>250.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	430.63	6,025.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>6,025.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>430.63</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	210.75	2,349.22	10,006.00	20,040.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	210.75	2,349.22	10,006.00	20,040.00
Refunds	569.99	39.14	986.10	651.51
Agency, trust, and investment	9,053.13	8,955.98	7,979.14	30,015.91
<i>Taxes and licenses for State</i>	<i>1,650.00</i>	<i>1,950.00</i>	<i>1,500.00</i>	<i>5,150.00</i>
<i>Taxes for county</i>	<i>2,854.44</i>	<i>2,927.28</i>	<i>2,970.90</i>	<i>18,586.37</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,133.69</i>	<i>3,505.70</i>	<i>2,827.64</i>	<i>5,854.14</i>
<i>All other</i>	<i>415.00</i>	<i>573.00</i>	<i>680.60</i>	<i>425.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$178,115.15	\$148,980.66	\$127,454.50	\$190,863.01
Premiums	—	—	—	—
Municipal indebtedness	—	430.63	6,025.00	—
Transfers and refunds	780.74	2,388.36	10,992.10	20,691.51
Agency, trust, and investment	9,053.13	8,955.98	7,979.14	30,015.91
Total receipts	\$187,949.02	\$160,755.63	\$152,450.74	\$241,570.43
<i>Balance on hand, including funds</i>	<i>55,998.54</i>	<i>46,799.99</i>	<i>48,099.96</i>	<i>71,196.28</i>
GRAND TOTAL	\$243,947.56	\$207,555.62	\$200,550.70	\$312,766.71

Graded According to Population of 1945 — Continued.

PAYMENTS.	Ashburnham POPULATION 2,325	Townsend POPULATION 2,298	Raynham POPULATION 2,214	Chatham POPULATION 2,192
Maintenance	\$157,341.70	\$122,918.60	\$107,873.78	\$146,537.48
<i>Departmental</i>	<i>121,755.56</i>	<i>117,936.47</i>	<i>106,987.57</i>	<i>144,048.50</i>
General government	5,977.31	5,463.59	6,221.84	11,752.91
Protection of persons and property	6,053.32	8,599.04	5,395.56	25,392.12
Health and sanitation	3,677.91	3,127.48	3,780.26	5,886.83
Highways	28,022.44	24,564.19	18,746.35	13,791.11
Charities	44,281.45	38,276.87	33,740.77	36,162.57
Soldiers' benefits	1,003.90	140.00	521.00	150.25
Schools	28,552.29	34,419.52	36,519.17	43,523.83
Libraries	2,546.85	1,846.42	619.91	2,100.00
Recreation	56.73	454.84	53.79	798.53
Pensions	—	—	—	—
Unclassified	1,583.36	1,044.52	1,388.92	4,490.35
<i>Public service enterprises</i>	<i>34,429.39</i>	<i>3,521.61</i>	<i>—</i>	<i>—</i>
Electric light	28,732.23	—	—	—
Water	5,697.16	3,521.61	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,156.75</i>	<i>1,363.97</i>	<i>886.21</i>	<i>2,488.98</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>96.55</i>	<i>—</i>	<i>—</i>
Interest	157.72	3,207.76	258.72	400.00
<i>Loans, general purposes</i>	<i>157.72</i>	<i>5.26</i>	<i>258.72</i>	<i>400.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>3,202.50</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	1,464.51	1,145.42	—	4,091.18
<i>Departmental</i>	<i>300.00</i>	<i>1,065.42</i>	<i>—</i>	<i>4,091.18</i>
General government	—	272.70	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	—	—	3,817.27
Charities	—	616.22	—	—
Schools	—	176.50	—	273.91
Libraries	300.00	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,164.51</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	1,164.51	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>80.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	12,550.00	20,131.93	9,025.00	5,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>5,000.00</i>	<i>3,000.00</i>	<i>5,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>11,550.00</i>	<i>13,650.00</i>	<i>6,025.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>1,481.93</i>	<i>—</i>	<i>—</i>
Transfers	210.75	2,349.22	10,006.00	20,040.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>210.75</i>	<i>2,349.22</i>	<i>10,006.00</i>	<i>20,040.00</i>
Refunds	569.99	39.14	986.10	651.51
Agency, trust, and investment	8,680.15	8,386.45	17,999.45	49,697.92
<i>Taxes and licenses for State</i>	<i>1,650.00</i>	<i>1,950.00</i>	<i>1,500.00</i>	<i>5,150.00</i>
<i>Taxes for county</i>	<i>2,854.44</i>	<i>2,927.28</i>	<i>2,970.90</i>	<i>18,586.37</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,773.91</i>	<i>2,936.17</i>	<i>12,847.95</i>	<i>25,536.15</i>
<i>All other</i>	<i>401.80</i>	<i>573.00</i>	<i>680.60</i>	<i>425.40</i>

RECAPITULATION.

Maintenance and interest	\$157,499.42	\$126,126.36	\$108,132.50	\$146,937.48
Permanent debt (except from sinking funds)	1,000.00	5,000.00	3,000.00	5,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,464.51	1,145.42	—	4,091.18
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	11,550.00	15,131.93	6,025.00	—
Transfers (except to sinking funds) and refunds	780.74	2,388.36	10,992.10	20,691.51
Agency, trust, and investment	8,680.15	8,386.45	17,999.45	49,697.92
Total payments	\$180,974.82	\$158,178.52	\$146,149.05	\$226,418.09
<i>Balance on hand, including funds</i>	<i>62,972.74</i>	<i>49,377.10</i>	<i>54,401.65</i>	<i>86,348.62</i>
GRAND TOTAL	\$243,947.56	\$207,555.62	\$200,550.70	\$312,766.71

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hatfield POPULATION 2,188	Westminster POPULATION 2,153	Groveland POPULATION 2,150	Norwell POPULATION 2,147
REVENUE.	\$150,990.78	\$127,118.80	\$173,973.51	\$136,486.07
General	126,125.32	98,569.82	106,544.94	116,655.57
<i>Taxes</i>	<i>100,116.04</i>	<i>69,697.86</i>	<i>72,736.10</i>	<i>90,315.89</i>
Property, poll, and income	95,949.75	66,819.87	70,394.72	86,807.84
Corporation, bank, etc.	4,166.29	2,877.99	2,341.38	3,507.55
<i>Licenses and permits</i>	<i>1,810.50</i>	<i>80.50</i>	<i>927.00</i>	<i>501.50</i>
<i>Fines and forfeits</i>	<i>180.00</i>	<i>10.00</i>	<i>2.00</i>	<i>14.00</i>
<i>Grants and gifts</i>	<i>24,018.78</i>	<i>28,781.46</i>	<i>32,879.84</i>	<i>25,824.68</i>
For expenses	24,018.78	28,781.46	32,879.84	25,824.68
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	24,865.46	28,548.98	67,428.57	19,830.50
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>43.50</i>	<i>279.50</i>
To meet expenses	—	—	43.50	279.50
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,802.95</i>	<i>2,982.45</i>	<i>2,535.24</i>	<i>4,423.95</i>
<i>Departmental</i>	<i>11,952.82</i>	<i>22,051.81</i>	<i>24,784.09</i>	<i>14,253.34</i>
General government	96.30	333.95	252.77	284.30
Protection of persons and property	83.61	558.27	40.00	20.77
Health and sanitation	—	—	660.70	534.33
Highways	1,898.50	11,772.59	1,906.09	—
Charities	5,662.52	8,377.22	21,160.20	12,395.58
Soldiers' benefits	110.00	170.00	—	120.00
Schools	4,050.58	772.70	484.31	896.15
Libraries	51.11	63.08	80.22	—
Recreation	—	—	—	—
Unclassified	1.20	4.00	199.80	2.21
<i>Public service enterprises</i>	<i>7,710.09</i>	<i>—</i>	<i>56,781.41</i>	<i>—</i>
Electric light	—	—	25,623.75	—
Water	7,710.09	—	11,157.66	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>199.29</i>	<i>889.05</i>	<i>1,840.50</i>	<i>118.95</i>
<i>Interest</i>	<i>1,200.31</i>	<i>2,625.67</i>	<i>1,443.83</i>	<i>754.76</i>
On sinking funds	—	—	—	—
On trust and investment funds	12.65	2,338.02	618.22	197.57
All other	1,187.66	287.65	825.61	557.19
NON-REVENUE.	\$26,233.13	\$16,838.81	\$17,502.75	\$10,134.35
Offsets to outlays	108.51	100.00	2,385.00	—
<i>Departmental</i>	<i>108.51</i>	<i>100.00</i>	<i>2,385.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	4,690.00	—	2,500.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>4,690.00</i>	<i>—</i>	<i>2,500.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	9,009.76	6,646.09	988.25	155.87
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>9,009.76</i>	<i>6,646.09</i>	<i>988.25</i>	<i>155.87</i>
Refunds	819.14	256.98	251.66	550.98
Agency, trust, and investment	11,605.72	9,835.74	11,377.84	9,427.50
<i>Taxes and licenses for State</i>	<i>2,250.00</i>	<i>1,600.00</i>	<i>1,300.00</i>	<i>1,950.00</i>
<i>Taxes for county</i>	<i>7,155.26</i>	<i>2,767.94</i>	<i>2,442.46</i>	<i>3,809.93</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,859.06</i>	<i>4,797.00</i>	<i>7,270.58</i>	<i>2,812.77</i>
<i>All other</i>	<i>341.40</i>	<i>670.80</i>	<i>364.80</i>	<i>854.80</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$151,099.29	\$127,218.80	\$176,358.51	\$136,486.07
Premiums	—	—	—	—
Municipal indebtedness	4,690.00	—	2,500.00	—
Transfers and refunds	9,828.90	6,903.07	1,239.91	706.85
Agency, trust, and investment	11,605.72	9,835.74	11,377.84	9,427.50
Total receipts	\$177,223.91	\$143,957.61	\$191,476.26	\$146,620.42
<i>Balance on hand, including funds</i>	<i>34,352.34</i>	<i>42,360.96</i>	<i>64,480.86</i>	<i>51,781.26</i>
GRAND TOTAL	\$211,576.25	\$186,318.57	\$255,957.12	\$198,401.68

¹ Includes \$0.20 from administration of trust funds.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Hatfield POPULATION 2,188	Westminster POPULATION 2,153	Groveland POPULATION 2,150	Norwell POPULATION 2,147
Maintenance	\$115,268.78	\$112,354.85	\$150,720.39	\$112,462.33
<i>Departmental</i>	<i>112,831.36</i>	<i>110,072.71</i>	<i>124,410.12</i>	<i>112,238.76</i>
General government	9,834.84	3,869.30	8,144.00	9,436.99
Protection of persons and property	5,377.87	4,318.86	6,253.37	5,743.83
Health and sanitation	2,396.39	2,253.86	2,761.00	5,022.60
Highways	21,804.14	31,005.49	16,288.36	14,382.93
Charities	19,735.34	21,562.04	56,313.24	33,190.81
Soldiers' benefits	27.50	865.00	1,955.61	242.00
Schools	49,564.46	40,582.51	29,718.53	42,302.91
Libraries	1,962.25	2,336.13	1,265.64	592.86
Recreation	67.05	957.99	225.42	148.05
Pensions	—	—	—	—
Unclassified	2,061.52	2,321.53	1,484.95	1,175.78
<i>Public service enterprises</i>	<i>1,997.93</i>	<i>464.00</i>	<i>24,003.84</i>	<i>—</i>
Electric light	—	—	18,102.41	—
Water	1,997.93	464.00	5,901.43	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>439.29</i>	<i>1,818.14</i>	<i>2,306.43</i>	<i>223.57</i>
<i>Administration of trust funds</i>	<i>.20</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	15.98	611.02	785.07	1,350.00
<i>Loans, general purposes</i>	<i>15.98</i>	<i>611.02</i>	<i>645.07</i>	<i>1,350.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>140.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	479.53	1,493.57	1,252.56	1,998.68
<i>Departmental</i>	<i>479.53</i>	<i>1,493.57</i>	<i>600.46</i>	<i>1,998.68</i>
General government	379.53	500.00	—	—
Protection of persons and property	—	693.57	96.86	1,998.68
Health and sanitation	—	—	—	—
Highways	100.00	300.00	300.00	—
Charities	—	—	—	—
Schools	—	—	50.00	—
Libraries	—	—	—	—
Recreation	—	—	153.60	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>652.10</i>	<i>—</i>
Electric light	—	—	652.10	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,140.30	17,050.00	9,500.00	5,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>2,050.00</i>	<i>4,000.00</i>	<i>5,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,140.30</i>	<i>15,000.00</i>	<i>5,500.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	9,009.76	6,646.09	988.25	155.87
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>9,009.76</i>	<i>6,646.09</i>	<i>988.25</i>	<i>155.87</i>
Refunds	819.14	256.98	251.66	550.98
Agency, trust, and investment	20,616.57	15,537.67	10,024.90	9,200.13
<i>Taxes and licenses for State</i>	<i>2,250.00</i>	<i>1,600.00</i>	<i>1,300.00</i>	<i>1,950.00</i>
<i>Taxes for county</i>	<i>7,155.26</i>	<i>2,767.94</i>	<i>2,442.46</i>	<i>3,809.93</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,871.71</i>	<i>10,498.93</i>	<i>5,917.64</i>	<i>2,590.80</i>
<i>All other</i>	<i>339.60</i>	<i>670.80</i>	<i>364.80</i>	<i>849.40</i>
RECAPITULATION.				
Maintenance and interest	\$115,284.76	\$112,965.87	\$151,505.46	\$113,812.33
Permanent debt (except from sinking funds)	—	2,050.00	4,000.00	5,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	479.53	1,493.57	1,252.56	1,998.68
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,140.30	15,000.00	5,500.00	—
Transfers (except to sinking funds) and refunds	9,828.90	6,903.07	1,239.91	706.85
Agency, trust, and investment	20,616.57	15,537.67	10,024.90	9,200.13
Total payments	\$151,350.06	\$153,950.18	\$173,522.83	\$130,717.99
Balance on hand, including funds	60,226.19	32,368.39	82,434.29	67,683.69
GRAND TOTAL	\$211,576.25	\$186,318.57	\$255,957.12	\$198,401.68

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Marion POPULATION 2,120	Hardwick POPULATION 2,115	Harwich POPULATION 2,071	Northfield POPULATION 2,064
REVENUE.	\$197,633.83	\$120,691.11	\$247,220.31	\$132,332.41
General	156,356.70	96,539.55	188,900.16	108,460.89
<i>Taxes</i>	<i>141,818.60</i>	<i>67,542.41</i>	<i>161,564.31</i>	<i>78,238.12</i>
Property, poll, and income	134,413.57	58,432.33	151,941.04	74,969.51
Corporation, bank, etc.	7,105.03	9,110.08	9,623.27	3,268.61
<i>Licenses and permits</i>	<i>1,669.25</i>	<i>1,482.00</i>	<i>2,069.50</i>	<i>73.50</i>
<i>Fines and forfeits</i>	<i>112.20</i>	<i>430.00</i>	<i>30.00</i>	<i>40.00</i>
<i>Grants and gifts</i>	<i>13,056.65</i>	<i>26,640.92</i>	<i>25,236.35</i>	<i>30,109.27</i>
For expenses	13,056.65	26,640.92	25,236.35	30,109.27
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>444.22</i>	<i>—</i>	<i>—</i>
Commercial	41,277.13	24,151.56	58,320.15	23,871.52
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>1,239.80</i>	<i>—</i>
To meet expenses	—	—	1,239.80	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,600.52</i>	<i>3,423.23</i>	<i>5,020.35</i>	<i>3,519.88</i>
<i>Departmental</i>	<i>19,181.23</i>	<i>14,152.23</i>	<i>36,619.62</i>	<i>18,273.54</i>
General government	17.00	223.40	823.15	100.63
Protection of persons and property	103.81	45.17	597.30	486.66
Health and sanitation	4,621.83	46.00	594.28	182.90
Highways	620.30	3,475.93	—	4,098.69
Charities	12,407.61	8,281.08	28,319.20	11,937.09
Soldiers' benefits	120.00	—	415.00	—
Schools	1,268.28	1,748.22	4,785.80	942.49
Libraries	—	2.46	1,007.55	60.86
Recreation	15.00	—	—	—
Unclassified	7.40	329.97	77.34	464.22
<i>Public service enterprises</i>	<i>17,568.31</i>	<i>—</i>	<i>13,165.84</i>	<i>—</i>
Electric light	—	—	—	—
Water	17,568.31	—	13,165.84	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>791.27</i>	<i>383.43</i>	<i>395.68</i>
<i>Interest</i>	<i>927.07</i>	<i>6,784.83</i>	<i>1,891.11</i>	<i>1,682.92</i>
On sinking funds	—	—	—	—
On trust and investment funds	83.68	5,317.60	551.39	908.52
All other	843.39	467.23	1,339.72	774.40
NON-REVENUE.	\$38,504.95	\$21,948.62	\$32,305.01	\$11,913.74
Offsets to outlays	510.00	883.57	—	173.92
<i>Departmental</i>	<i>510.00</i>	<i>883.57</i>	<i>—</i>	<i>173.92</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,200.00	8,000.00	—	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,200.00</i>	<i>8,000.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	20,082.18	5,620.57	807.82	1,442.94
<i>From sinking funds</i>	<i>20,082.18</i>	<i>5,620.57</i>	<i>807.82</i>	<i>1,442.94</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	1,669.78	35.50	257.40	171.07
Agency, trust, and investment	15,042.99	7,408.98	31,239.79	10,125.81
<i>Taxes and licenses for State</i>	<i>3,950.00</i>	<i>1,500.00</i>	<i>5,350.00</i>	<i>1,650.00</i>
<i>Taxes for county</i>	<i>7,717.55</i>	<i>2,594.94</i>	<i>19,308.17</i>	<i>4,423.73</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,996.04</i>	<i>2,783.04</i>	<i>6,021.82</i>	<i>3,492.88</i>
<i>All other</i>	<i>379.40</i>	<i>631.00</i>	<i>559.80</i>	<i>559.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$198,143.83	\$121,574.68	\$247,220.31	\$132,506.33
Premiums	—	—	—	—
Municipal indebtedness	1,200.00	8,000.00	—	—
Transfers and refunds	21,751.96	5,656.07	1,065.22	1,614.01
Agency, trust, and investment	15,042.99	7,408.98	31,239.79	10,125.81
Total receipts	\$236,138.78	\$142,639.73	\$279,525.32	\$144,246.15
Balance on hand, including funds	95,457.26	28,846.22	84,157.73	36,363.69
GRAND TOTAL	\$331,596.04	\$171,485.95	\$363,683.05	\$180,609.84

Graded According to Population of 1945 — Continued.

PAYMENTS	Marion POPULATION 2,120	Hardwich POPULATION 2,115	Harwich POPULATION 2,071	Northfield POPULATION 2,064
Maintenance	\$148,661.52	\$105,954.35	\$197,675.81	\$107,103.59
<i>Departmental</i>	<i>140,482.76</i>	<i>102,843.52</i>	<i>190,471.20</i>	<i>106,061.10</i>
General government	12,568.29	5,147.33	14,066.39	5,921.50
Protection of persons and property	9,722.76	4,689.29	15,494.73	3,265.81
Health and sanitation	19,475.92	2,434.80	8,225.60	2,269.27
Highways	17,774.43	29,113.03	21,669.90	23,036.31
Charities	29,625.92	24,314.58	67,585.44	31,743.30
Soldiers' benefits	768.74	377.64	1,110.38	571.20
Schools	44,019.86	31,938.54	55,775.66	35,014.03
Libraries	1,600.00	578.68	2,852.10	1,909.56
Recreation	1,370.22	140.10	619.46	210.91
Pensions	—	—	—	—
Unclassified	3,556.62	4,109.53	3,071.54	2,119.21
<i>Public service enterprises</i>	<i>8,087.56</i>	<i>—</i>	<i>6,571.18</i>	<i>—</i>
Electric light	—	—	—	—
Water	8,087.56	—	6,571.18	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>91.20</i>	<i>2,877.10</i>	<i>633.43</i>	<i>1,041.09</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>233.73</i>	<i>—</i>	<i>1.40</i>
Interest	1,852.30	709.83	2,961.00	542.78
<i>Loans, general purposes</i>	<i>1,633.20</i>	<i>709.83</i>	<i>1,015.00</i>	<i>542.78</i>
<i>Loans, public service enterprises</i>	<i>219.10</i>	<i>—</i>	<i>1,946.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,037.46	—	2,092.10	3,137.90
<i>Departmental</i>	<i>5,756.66</i>	<i>—</i>	<i>2,092.10</i>	<i>3,137.90</i>
General government	500.00	—	271.65	—
Protection of persons and property	1,498.00	—	—	237.58
Health and sanitation	988.30	—	—	—
Highways	144.45	—	—	299.83
Charities	—	—	—	—
Schools	2,625.91	—	1,820.45	2,600.49
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>280.80</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	280.80	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	17,460.00	15,900.00	15,000.00	6,560.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,260.00</i>	<i>5,900.00</i>	<i>15,000.00</i>	<i>4,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,200.00</i>	<i>10,000.00</i>	<i>—</i>	<i>2,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	20,082.18	5,620.57	807.82	1,442.94
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>20,082.18</i>	<i>5,620.57</i>	<i>807.82</i>	<i>1,442.94</i>
Refunds	1,669.78	35.50	257.40	171.07
Agency, trust, and investment	35,641.49	6,303.73	31,226.14	9,456.38
<i>Taxes and licenses for State</i>	<i>3,950.00</i>	<i>1,600.00</i>	<i>5,350.00</i>	<i>1,650.00</i>
<i>Taxes for county</i>	<i>7,717.55</i>	<i>2,594.94</i>	<i>19,308.17</i>	<i>4,423.73</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>22,994.54</i>	<i>1,670.59</i>	<i>6,008.17</i>	<i>2,821.65</i>
<i>All other</i>	<i>379.40</i>	<i>538.20</i>	<i>559.80</i>	<i>661.00</i>
RECAPITULATION.				
Maintenance and interest	\$150,513.82	\$106,664.18	\$200,636.81	\$107,646.37
Permanent debt (except from sinking funds)	16,260.00	5,900.00	15,000.00	4,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,037.46	—	2,092.10	3,137.90
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,200.00	10,000.00	—	2,000.00
Transfers (except to sinking funds) and refunds	21,751.96	5,656.07	1,065.22	1,614.01
Agency, trust, and investment	35,041.49	6,303.73	31,226.14	9,456.38
Total payments	\$230,804.73	\$134,523.98	\$250,020.27	\$128,354.66
Balance on hand, including funds	100,791.31	36,961.97	113,662.78	52,255.18
GRAND TOTAL	\$331,596.04	\$171,485.95	\$363,683.05	\$180,609.84

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sudbury POPULATION 2,051	Norfolk POPULATION 2,006	Lincoln POPULATION 1,998	Mattapoisett POPULATION 1,994
REVENUE.	\$122,277.51	\$96,021.36	\$152,967.43	\$139,280.70
General	104,887.21	80,192.39	119,464.95	108,710.78
<i>Taxes</i>	<i>87,273.50</i>	<i>56,119.13</i>	<i>107,987.26</i>	<i>90,475.54</i>
Property, poll, and income	83,771.38	50,380.29	102,680.97	85,618.94
Corporation, bank, etc.	3,502.12	5,738.84	5,306.29	4,856.60
<i>Licenses and permits</i>	<i>979.00</i>	<i>617.00</i>	<i>58.50</i>	<i>1,316.75</i>
<i>Fines and forfeits</i>	<i>106.00</i>	<i>52.00</i>	<i>90.00</i>	<i>40.00</i>
<i>Grants and gifts</i>	<i>16,528.71</i>	<i>23,250.23</i>	<i>11,329.19</i>	<i>16,878.49</i>
For expenses	16,528.71	23,250.23	11,329.19	16,878.49
For outlays	—	—	—	—
All other	—	154.03	—	—
Commercial	17,390.30	15,828.97	33,502.48	30,569.92
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,181.06</i>	<i>1,875.75</i>	<i>5,008.64</i>	<i>2,751.24</i>
<i>Departmental</i>	<i>10,270.80</i>	<i>13,269.87</i>	<i>19,229.28</i>	<i>15,516.65</i>
General government	90.12	180.31	63.75	42.45
Protection of persons and property	83.50	150.31	—	657.63
Health and sanitation	673.89	138.57	144.75	173.57
Highways	3,731.14	5,178.00	2,507.15	221.79
Charities	5,499.25	7,640.67	6,214.83	14,043.90
Soldiers' benefits	—	—	67.50	120.00
Schools	167.75	99.52	78.10	66.28
Libraries	25.15	32.80	130.74	73.97
Recreation	—	—	—	23.00
Unclassified	—	—	122.41	94.06
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>16,147.77</i>	<i>11,146.80</i>
Electric light	—	—	—	—
Water	—	—	16,147.77	10,799.80
All other	—	—	—	347.00
<i>Cemeteries</i>	<i>598.39</i>	<i>—</i>	<i>296.93</i>	<i>—</i>
<i>Interest</i>	<i>2,340.05</i>	<i>683.35</i>	<i>2,819.91</i>	<i>1,155.23</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,742.90	95.00	2,328.05	344.69
All other	597.15	588.35	491.86	810.54
NON-REVENUE.	\$39,857.97	\$14,368.66	\$71,555.05	\$12,335.11
Offsets to outlays	438.05	—	—	30.00
<i>Departmental</i>	<i>438.05</i>	<i>—</i>	<i>—</i>	<i>30.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	22,000.00	10,000.00	—	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>22,000.00</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,244.81	10.00	9,059.30	193.21
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	3,244.81	10.00	9,059.30	193.21
Refunds	211.33	15.14	455.89	792.83
Agency, trust, and investment	13,963.78	4,343.52	62,039.86	11,319.07
<i>Taxes and licenses for State</i>	<i>2,850.00</i>	<i>1,250.00</i>	<i>2,950.00</i>	<i>2,710.00</i>
<i>Taxes for county</i>	<i>4,278.33</i>	<i>1,725.12</i>	<i>4,428.45</i>	<i>5,275.28</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,090.85</i>	<i>1,070.60</i>	<i>54,111.21</i>	<i>2,876.99</i>
All other	744.60	297.80	550.20	466.80
RECAPITULATION.				
Revenue and offsets to outlays	\$122,715.56	\$96,021.36	\$152,967.43	\$139,310.70
Premiums	—	—	—	—
Municipal indebtedness	22,000.00	10,000.00	—	—
Transfers and refunds	3,456.14	25.14	9,515.19	986.04
Agency, trust, and investment	13,963.78	4,343.52	62,039.86	11,319.07
Total receipts	\$162,135.48	\$110,390.02	\$224,522.48	\$151,615.81
Balance on hand, including funds	64,276.64	25,236.21	70,853.43	42,267.72
GRAND TOTAL	\$226,412.12	\$135,626.23	\$294,875.91	\$193,883.53

1 Includes \$10 from administration of trust funds.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Sudbury POPULATION 2,051	Norfolk POPULATION 2,006	Lincoln POPULATION 1,998	Mattapoisset POPULATION 1,994
Maintenance	\$104,239.34	\$83,524.89	\$115,705.56	\$117,099.10
<i>Departmental</i>	<i>103,237.25</i>	<i>83,524.89</i>	<i>110,900.04</i>	<i>110,732.04</i>
General government	8,196.01	4,331.93	9,387.31	9,955.06
Protection of persons and property	7,209.38	5,247.32	7,228.09	6,160.87
Health and sanitation	3,391.70	1,369.31	4,003.88	7,430.63
Highways	31,675.00	20,276.86	24,232.87	12,516.73
Charities	16,167.42	19,683.23	16,856.09	32,712.02
Soldiers' benefits	—	100.50	—	484.00
Schools	31,035.63	30,726.65	43,699.10	34,622.15
Libraries	1,335.32	515.11	1,997.91	1,517.31
Recreation	347.94	122.02	1,348.24	739.08
Pensions	500.00	—	—	—
Unclassified	3,378.85	1,151.96	2,146.55	4,594.19
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,151.05</i>	<i>6,271.21</i>
Electric light	—	—	—	—
Water	—	—	4,151.05	5,758.13
All other	—	—	—	513.08
<i>Cemeteries</i>	<i>1,002.09</i>	<i>—</i>	<i>639.47</i>	<i>95.85</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>16.00</i>	<i>—</i>
Interest	\$60.86	23.37	375.00	\$62.50
<i>Loans, general purposes</i>	<i>660.86</i>	<i>23.37</i>	<i>—</i>	<i>400.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>375.00</i>	<i>162.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	385.90	269.49	731.90	450.00
<i>Departmental</i>	<i>385.90</i>	<i>269.49</i>	<i>550.00</i>	<i>450.00</i>
General government	30.64	—	—	200.00
Protection of persons and property	87.95	—	—	—
Health and sanitation	—	16.99	—	—
Highways	—	252.50	550.00	250.00
Charities	—	—	—	—
Schools	103.13	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	164.18	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>181.90</i>	<i>—</i>
Municipal indebtedness	51,500.00	20,000.00	5,000.00	3,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,000.00</i>	<i>—</i>	<i>5,000.00</i>	<i>3,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>48,500.00</i>	<i>20,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,244.81	10.00	9,059.30	193.21
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,244.81</i>	<i>10.00</i>	<i>9,059.30</i>	<i>193.21</i>
Refunds	211.33	15.14	455.89	792.83
Agency, trust, and investment	12,240.38	4,428.52	48,016.64	11,470.55
<i>Taxes and licenses for State</i>	<i>2,850.00</i>	<i>1,250.00</i>	<i>2,950.00</i>	<i>2,710.00</i>
<i>Taxes for county</i>	<i>4,278.33</i>	<i>1,725.12</i>	<i>4,428.45</i>	<i>5,275.28</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,888.45</i>	<i>1,155.60</i>	<i>40,094.59</i>	<i>3,028.47</i>
<i>All other</i>	<i>723.60</i>	<i>297.80</i>	<i>543.60</i>	<i>456.80</i>
RECAPITULATION.				
Maintenance and interest	\$105,100.20	\$83,548.26	\$116,080.56	\$117,661.60
Permanent debt (except from sinking funds)	3,000.00	—	5,000.00	3,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	385.90	269.49	731.90	450.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	48,500.00	20,000.00	—	—
Transfers (except to sinking funds) and refunds	3,456.14	25.14	9,515.19	986.04
Agency, trust, and investment	12,240.38	4,428.52	48,016.64	11,470.55
Total payments	\$172,682.62	\$108,271.41	\$179,344.29	\$134,068.19
Balance on hand, including funds	53,729.50	27,354.82	116,531.62	59,815.34
GRAND TOTAL	\$226,412.12	\$135,626.23	\$294,875.91	\$193,883.53

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Georgetown POPULATION 1,978	Sterling POPULATION 1,897	Southwick POPULATION 1,885	Plainville POPULATION 1,837
REVENUE.	\$169,076.19	\$177,816.53	\$123,328.37	\$105,783.33
General	105,502.06	108,259.72	100,835.76	87,013.30
<i>Taxes</i>	73,279.82	74,641.97	72,495.19	63,529.07
Property, poll, and income	70,484.21	71,125.01	69,176.23	57,594.88
Corporation, bank, etc.	2,795.61	3,516.96	3,318.96	5,934.19
<i>Licenses and permits</i>	147.50	1,475.50	6,998.00	2,087.00
<i>Fines and forfeits</i>	—	110.00	20.00	29.34
<i>Grants and gifts</i>	32,074.74	32,032.25	21,322.57	21,367.89
For expenses	30,824.74	32,032.25	21,322.57	19,367.89
For outlays	1,250.00	—	—	2,000.00
All other	—	—	—	—
Commercial	63,574.13	69,556.81	22,492.61	18,770.03
<i>Special assessments</i>	429.08	—	—	—
To meet expenses	429.08	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	2,927.50	4,423.97	3,634.80	3,642.83
<i>Departmental</i>	21,616.57	19,811.50	9,515.91	9,649.27
General government	167.64	339.00	191.20	137.17
Protection of persons and property	82.28	104.90	279.46	24.08
Health and sanitation	419.90	216.00	—	260.71
Highways	293.60	5,934.51	3,783.75	1,761.01
Charities	19,696.17	11,842.64	4,931.36	6,968.66
Soldiers' benefits	670.00	180.00	120.00	120.00
Schools	178.51	777.35	202.45	135.34
Libraries	86.90	35.00	7.69	6.80
Recreation	—	358.10	—	—
Unclassified	21.57	24.00	—	235.50
<i>Public service enterprises</i>	37,198.60	41,243.75	6,833.99	4,967.51
Electric light	30,442.83	35,286.67	—	—
Water	6,755.77	5,957.08	6,833.99	4,967.51
All other	—	—	—	—
<i>Cemeteries</i>	—	1,757.53	598.25	—
<i>Interest</i>	1,402.38	2,320.06	1,909.66	510.42
On sinking funds	—	—	—	—
On trust and investment funds	529.54	1,783.89	1,518.12	14.61
All other	872.84	536.17	391.54	495.81
NON-REVENUE.	\$44,423.02	\$11,746.66	\$17,457.73	\$15,719.92
Offsets to outlays	3,034.32	—	109.56	—
<i>Departmental</i>	3,034.32	—	109.56	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	30,559.64	—	7,250.00	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	10,500.00	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	20,000.00	—	7,250.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	59.64	—	—	—
Transfers	576.50	2,212.13	1,621.70	10,014.61
<i>From sinking funds</i>	—	—	—	—
All other	576.50	2,212.13	1,621.70	10,014.61
Refunds	118.93	52.26	185.78	238.21
Agency, trust, and investment	10,133.58	9,482.27	8,290.69	5,467.10
<i>Taxes and licenses for State</i>	1,550.00	1,600.00	1,700.00	1,350.00
<i>Taxes for county</i>	2,912.16	2,767.94	3,036.46	1,863.13
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	5,230.02	4,506.93	2,920.63	1,587.57
All other	441.40	607.40	633.60	666.40
RECAPITULATION.				
Revenue and offsets to outlays	\$172,110.51	\$177,816.53	\$123,437.93	\$105,783.33
Premiums	59.64	—	—	—
Municipal indebtedness	30,500.00	—	7,250.00	—
Transfers and refunds	695.48	2,264.39	1,807.48	10,252.82
Agency, trust, and investment	10,133.58	9,482.27	8,290.69	5,467.10
Total receipts	\$213,499.21	\$189,563.19	\$140,786.10	\$121,503.25
Balance on hand, including funds	54,465.45	54,724.12	79,450.43	25,838.46
GRAND TOTAL	\$267,964.66	\$244,287.31	\$220,236.53	\$147,341.71

Graded According to Population of 1945 — Continued.

PAYMENTS.	Georgetown POPULATION 1,978	Sterling POPULATION 1,897	Southwick POPULATION 1,885	Plainville POPULATION 1,837
Maintenance	\$139,387.95	\$151,341.47	\$87,222.34	\$84,559.82
<i>Departmental</i>	<i>111,981.69</i>	<i>120,744.15</i>	<i>82,778.40</i>	<i>82,250.27</i>
General government	4,817.35	5,853.34	6,410.61	4,630.45
Protection of persons and property	5,500.32	7,210.60	4,545.90	5,742.54
Health and sanitation	2,184.44	2,060.27	1,625.87	1,984.40
Highways	14,821.35	29,480.69	18,144.89	18,529.59
Charities	48,393.31	33,549.34	12,704.34	18,280.16
Soldiers' benefits	2,464.89	1,152.50	115.45	100.00
Schools	29,447.57	36,218.79	37,477.36	30,081.84
Libraries	1,436.81	1,364.35	726.20	511.79
Recreation	82.73	370.07	143.10	532.59
Pensions	—	—	—	—
Unclassified	2,832.92	2,584.20	884.68	1,856.91
<i>Public service enterprises</i>	<i>27,406.26</i>	<i>28,276.77</i>	<i>3,005.21</i>	<i>2,309.55</i>
Electric light	23,419.80	26,879.80	—	—
Water	3,986.46	1,396.97	3,005.21	2,309.55
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,820.55</i>	<i>1,392.78</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>46.00</i>	<i>—</i>
Interest	2,992.72	2,177.44	2,631.87	225.66
<i>Loans, general purposes</i>	<i>20.69</i>	<i>922.44</i>	<i>606.87</i>	<i>225.66</i>
<i>Loans, public service enterprises</i>	<i>2,972.03</i>	<i>1,255.00</i>	<i>2,025.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	16,183.89	2,621.15	391.21	5,089.34
<i>Departmental</i>	<i>4,750.00</i>	<i>—</i>	<i>391.21</i>	<i>4,109.81</i>
General government	—	—	—	150.00
Protection of persons and property	—	—	—	50.00
Health and sanitation	—	—	—	2,486.64
Highways	1,250.00	—	—	1,234.67
Charities	—	—	—	—
Schools	3,500.00	—	391.21	188.50
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>11,433.89</i>	<i>2,621.15</i>	<i>—</i>	<i>979.53</i>
Electric light	1,349.71	2,434.75	—	—
Water	10,084.18	186.40	—	979.53
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	28,500.00	8,700.00	15,000.00	2,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>8,500.00</i>	<i>8,700.00</i>	<i>2,650.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>—</i>	<i>8,500.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	576.50	2,212.13	1,621.70	10,014.61
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>576.50</i>	<i>2,212.13</i>	<i>1,621.70</i>	<i>10,014.61</i>
Refunds	118.98	52.26	185.78	238.21
Agency, trust, and investment	9,398.91	9,459.58	7,517.19	14,397.28
<i>Taxes and licenses for State</i>	<i>1,550.00</i>	<i>1,600.00</i>	<i>1,700.00</i>	<i>1,350.00</i>
<i>Taxes for county</i>	<i>2,912.16</i>	<i>2,767.94</i>	<i>3,036.46</i>	<i>1,863.13</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,493.55</i>	<i>4,484.24</i>	<i>2,147.13</i>	<i>10,512.95</i>
<i>All other</i>	<i>443.20</i>	<i>607.40</i>	<i>633.60</i>	<i>671.20</i>

RECAPITULATION.

Maintenance and interest	\$142,380.67	\$153,518.91	\$89,854.21	\$84,785.48
Permanent debt (except from sinking funds)	8,500.00	8,700.00	2,650.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	16,183.89	2,621.15	391.21	5,089.34
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	—	8,500.00	—
Transfers (except to sinking funds) and refunds	695.48	2,264.39	1,807.48	10,252.82
Agency, trust, and investment	9,398.91	9,459.58	7,517.19	14,397.28
Total payments	\$197,158.95	\$176,564.03	\$114,570.09	\$116,524.92
Balance on hand, including funds	70,805.71	67,723.28	105,666.44	80,816.79
GRAND TOTAL	\$267,964.66	\$244,287.31	\$220,236.53	\$147,341.71

1 Includes \$90 paid from proceeds of sale of electric light plant.

2 Includes \$500 paid from proceeds of sale of electric light plant.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Freetown POPULATION 1,830	Williamsburg POPULATION 1,828	Pembroke POPULATION 1,821	Dennis POPULATION 1,807
REVENUE.	\$134,747.46	\$117,781.07	\$184,071.64	\$237,702.43
General	105,414.27	86,495.58	143,496.42	192,565.90
<i>Taxes</i>	<i>67,405.45</i>	<i>67,380.35</i>	<i>115,225.71</i>	<i>148,652.64</i>
Property, poll, and income	65,071.37	54,409.88	106,216.51	142,267.11
Corporation, bank, etc.	2,334.08	2,910.47	9,009.20	6,385.53
<i>Licenses and permits</i>	<i>552.12</i>	<i>1,341.00</i>	<i>1,545.60</i>	<i>1,032.76</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>501.40</i>	<i>20.00</i>	<i>25.00</i>
<i>Grants and gifts</i>	<i>37,456.70</i>	<i>27,472.83</i>	<i>26,705.21</i>	<i>42,837.46</i>
For expenses	37,456.70	27,472.83	26,705.21	42,837.46
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>18.05</i>
Commercial	29,333.19	31,285.49	40,575.22	45,136.53
<i>Special assessments</i>	<i>101.50</i>	<i>—</i>	<i>—</i>	<i>359.40</i>
To meet expenses	101.50	—	—	359.40
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,911.38</i>	<i>2,169.86</i>	<i>4,645.47</i>	<i>4,030.58</i>
<i>Departmental</i>	<i>20,397.10</i>	<i>21,936.12</i>	<i>24,322.20</i>	<i>39,136.95</i>
General government	290.10	10.50	12.00	231.85
Protection of persons and property	411.02	398.04	97.08	41.17
Health and sanitation	—	336.85	879.70	—
Highways	3,874.90	3,080.86	4,169.44	4,327.22
Charities	13,704.16	14,052.15	17,893.41	32,535.43
Soldiers' benefits	220.00	—	80.00	420.00
Schools	920.04	3,869.80	1,127.32	970.72
Libraries	19.32	15.06	63.25	—
Recreation	—	—	—	498.67
Unclassified	957.56	172.86	—	111.89
<i>Public service enterprises</i>	<i>—</i>	<i>4,480.51</i>	<i>9,691.37</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	4,480.51	8,037.95	—
All other	—	—	1,653.42	—
<i>Cemeteries</i>	<i>596.20</i>	<i>—</i>	<i>127.25</i>	<i>90.75</i>
<i>Interest</i>	<i>5,327.01</i>	<i>2,699.00</i>	<i>1,788.93</i>	<i>1,521.85</i>
On sinking funds	—	—	—	—
On trust and investment funds	111.84	2,017.42	388.00	446.35
All other	5,215.17	681.58	1,400.93	1,075.50
NON-REVENUE.	\$17,518.86	\$12,444.75	\$18,671.75	\$29,237.98
Offsets to outlays	9,605.00	—	—	426.30
<i>Departmental</i>	<i>9,605.00</i>	<i>—</i>	<i>—</i>	<i>426.30</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	3,477.77	8,000.00	8,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>3,477.77</i>	<i>8,000.00</i>	<i>8,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	651.88	2,017.42	185.25	250.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>651.88</i>	<i>2,017.42</i>	<i>185.25</i>	<i>250.00</i>
Refunds	82.85	1,020.83	118.34	626.86
Agency, trust, and investment	7,179.13	5,928.73	10,368.16	19,934.82
<i>Taxes and licenses for State</i>	<i>1,250.00</i>	<i>1,150.00</i>	<i>2,200.00</i>	<i>3,550.00</i>
<i>Taxes for county</i>	<i>2,476.75</i>	<i>3,657.13</i>	<i>4,298.38</i>	<i>12,311.96</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,957.18</i>	<i>731.00</i>	<i>3,042.28</i>	<i>2,810.97</i>
<i>All other</i>	<i>496.20</i>	<i>390.60</i>	<i>827.60</i>	<i>761.89</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$144,352.46	\$117,781.07	\$184,071.64	\$238,128.73
Premiums	—	—	—	—
Municipal indebtedness	—	3,477.77	8,000.00	8,000.00
Transfers and refunds	734.73	3,038.25	303.59	876.86
Agency, trust, and investment	7,179.13	5,928.73	10,368.16	19,934.82
Total receipts	\$152,266.32	\$130,225.82	\$202,743.39	\$266,940.41
<i>Balance on hand, including funds</i>	<i>21,540.17</i>	<i>34,657.57</i>	<i>46,086.59</i>	<i>52,760.34</i>
GRAND TOTAL	\$173,806.49	\$164,883.39	\$248,829.98	\$319,700.75

Graded According to Population of 1945 — Continued.

PAYMENTS.	Freetown POPULATION 1,830	Williamsburg POPULATION 1,828	Pembroke POPULATION 1,821	Dennis POPULATION 1,807
Maintenance	\$103,337.85	\$95,810.20	\$137,964.47	\$200,563.72
<i>Departmental</i>	102,700.30	94,129.97	133,348.32	200,311.22
General government	5,361.85	3,437.55	9,522.31	14,672.00
Protection of persons and property	5,825.97	1,817.03	10,607.60	13,638.71
Health and sanitation	3,105.00	2,960.97	5,546.83	5,525.65
Highways	16,882.24	16,265.53	23,045.98	37,026.66
Charities	33,974.71	33,476.11	40,547.32	79,286.07
Soldiers' benefits	257.00	184.90	443.56	1,433.53
Schools	34,719.87	33,271.32	37,652.36	43,375.57
Libraries	545.34	299.46	891.42	750.00
Recreation	42.00	66.26	209.62	1,704.85
Pensions	749.84	—	—	—
Unclassified	1,236.48	2,350.84	2,881.32	2,898.18
<i>Public service enterprises</i>	—	1,648.23	4,191.48	—
Electric light	—	—	—	—
Water	—	1,648.23	3,795.39	—
All other	—	—	396.09	—
<i>Cemeteries</i>	637.55	32.00	424.67	252.50
<i>Administration of trust funds</i>	—	—	—	—
Interest	—	580.47	6,286.74	29.65
<i>Loans, general purposes</i>	—	580.47	1,326.74	29.65
<i>Loans, public service enterprises</i>	—	—	4,960.00	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	2,094.29	986.65	1,047.48	192.13
<i>Departmental</i>	2,094.29	986.65	1,047.48	192.13
General government	39.95	75.00	593.50	—
Protection of persons and property	1,999.09	—	44.00	—
Health and sanitation	—	—	—	—
Highways	—	775.00	120.50	119.50
Charities	—	—	—	—
Schools	—	136.65	289.48	72.63
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	55.25	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	9,300.00	21,500.00	—
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	3,000.00	14,000.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	6,300.00	7,500.00	—
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	651.88	2,017.42	185.25	250.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	651.88	2,017.42	185.25	250.00
Refunds	82.85	1,020.83	118.34	626.86
Agency, trust, and investment	7,172.29	5,926.93	9,330.54	20,447.56
<i>Taxes and licenses for State</i>	1,250.00	1,150.00	2,200.00	3,550.00
<i>Taxes for county</i>	2,475.75	3,657.13	4,298.38	12,811.96
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	2,950.34	731.00	2,004.66	3,323.71
<i>All other</i>	496.20	388.80	827.50	761.89
RECAPITULATION.				
Maintenance and interest	\$103,337.85	\$96,390.67	\$144,251.21	\$200,593.37
Permanent debt (except from sinking funds)	—	3,000.00	14,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,094.29	986.65	1,047.48	192.13
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	6,300.00	7,500.00	—
Transfers (except to sinking funds) and refunds	734.73	3,038.25	303.59	876.86
Agency, trust, and investment	7,172.29	5,926.93	9,330.54	20,447.56
Total payments	\$113,339.16	\$115,642.50	\$176,432.82	\$222,109.92
Balance on hand, including funds	60,467.33	49,240.89	72,397.16	97,590.83
GRAND TOTAL	\$173,806.49	\$164,883.39	\$248,829.98	\$319,700.75

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sheffield POPULATION 1,752	Stockbridge POPULATION 1,739	Tisbury POPULATION 1,719	Cheshire POPULATION 1,718
REVENUE.	\$101,456.59	\$165,197.36	\$179,473.21	\$105,286.93
General	81,814.11	144,208.37	135,193.20	86,081.23
<i>Taxes</i>	47,845.89	131,120.76	119,161.31	62,813.59
Property, poll, and income	44,649.54	124,394.21	113,955.33	59,125.36
Corporation, bank, etc.	3,196.35	6,726.55	5,205.98	3,688.23
<i>Licenses and permits</i>	1,078.00	1,630.30	408.00	1,341.00
<i>Fines and forfeits</i>	236.75	65.00	30.00	10.00
<i>Grants and gifts</i>	33,651.47	11,392.31	15,593.89	21,916.64
For expenses	32,651.47	11,392.31	15,593.89	21,916.64
For outlays	—	—	—	—
<i>All other</i>	2.00	—	—	—
Commercial	19,642.48	20,988.99	44,280.01	19,205.70
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	4,576.32	4,951.09	1,871.98	2,571.92
<i>Departmental</i>	14,549.18	14,086.14	22,873.45	14,356.32
General government	7.60	27.00	25.30	77.15
Protection of persons and property	38.42	130.82	49.67	13.94
Health and sanitation	337.86	9.00	—	—
Highways	2,498.96	401.18	882.93	1,556.65
Charities	11,286.92	9,488.82	19,599.68	11,374.00
Soldiers' benefits	—	—	—	150.00
Schools	281.83	3,621.50	2,125.84	1,034.58
Libraries	91.48	—	122.78	—
Recreation	—	107.82	—	—
Unclassified	6.11	300.00	67.25	150.00
<i>Public service enterprises</i>	—	292.28	14,337.93	—
Electric light	—	—	—	—
Water	—	292.28	14,337.93	—
All other	—	—	—	—
<i>Cemeteries</i>	—	263.47	2,109.66	1,355.67
<i>Interest</i>	516.98	1,396.01	3,086.99	921.79
On sinking funds	—	—	—	—
On trust and investment funds	446.31	393.79	371.87	325.66
All other	70.67	1,002.22	2,715.12	596.13
NON-REVENUE.	\$10,841.32	\$74,676.63	\$29,682.88	\$33,845.45
Offsets to outlays	25.00	—	—	—
<i>Departmental</i>	25.00	—	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	60,000.00	—	27,500.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	60,000.00	—	27,500.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	2,078.73	675.15	379.44	400.00
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	2,078.73	675.15	379.44	400.00
Refunds	60.36	445.89	140.25	15.28
Agency, trust, and investment	8,677.23	13,555.59	29,163.19	5,930.17
<i>Taxes and licenses for State</i>	1,350.00	3,350.00	4,250.00	1,050.00
<i>Taxes for county</i>	2,260.75	5,610.02	18,825.80	1,758.36
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	4,177.27	4,051.17	5,701.59	2,332.06
<i>All other</i>	889.21	544.40	385.80	789.75
RECAPITULATION.				
Revenue and offsets to outlays	\$101,481.59	\$165,197.36	\$179,473.21	\$105,286.93
Premiums	—	60,000.00	—	27,500.00
Municipal indebtedness	—	1,121.04	519.69	415.28
Transfers and refunds	2,139.09	1,121.04	519.69	415.28
Agency, trust, and investment	8,677.23	13,555.59	29,163.19	5,930.17
Total receipts	\$112,297.91	\$239,873.99	\$209,156.09	\$139,132.38
Balance on hand, including funds	36,096.05	29,891.14	66,879.94	13,852.47
GRAND TOTAL	\$148,393.96	\$269,765.13	\$276,036.03	\$152,984.85

Graded According to Population of 1945 — Continued.

PAYMENTS.	Sheffield POPULATION 1,752	Stockbridge POPULATION 1,739	Tisbury POPULATION 1,719	Cheshire POPULATION 1,718
Maintenance	\$92,488.50	\$131,794.60	\$146,950.22	\$89,104.17
<i>Departmental</i>	<i>92,474.00</i>	<i>128,049.20</i>	<i>134,702.24</i>	<i>87,578.95</i>
General government	4,992.91	9,614.24	9,158.08	5,896.03
Protection of persons and property	1,414.37	11,133.98	14,520.81	843.92
Health and sanitation	1,922.59	6,402.28	8,732.82	931.58
Highways	20,141.57	17,748.30	15,203.89	17,279.96
Charities	27,901.57	24,670.78	45,089.27	28,080.47
Soldiers' benefits	—	49.75	80.00	978.66
Schools	31,769.83	49,815.62	37,876.93	32,141.38
Libraries	2,421.07	3,087.72	1,799.14	446.01
Recreation	203.38	1,041.98	986.11	40.52
Pensions	—	480.00	—	—
Unclassified	1,706.71	4,004.55	1,255.19	940.42
<i>Public service enterprises</i>	<i>—</i>	<i>94.76</i>	<i>9,774.05</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	94.76	9,774.05	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>14.50</i>	<i>3,650.64</i>	<i>2,473.93</i>	<i>1,525.22</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	15.00	1,019.04	1,095.00	136.60
<i>Loans, general purposes</i>	<i>15.00</i>	<i>1,019.04</i>	<i>1,095.00</i>	<i>136.60</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	240.80	2,194.78	857.95	3,860.92
<i>Departmental</i>	<i>240.80</i>	<i>2,194.78</i>	<i>439.86</i>	<i>3,860.92</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	—	439.86	3,860.92
Charities	—	—	—	—
Schools	64.80	2,194.78	—	—
Libraries	176.00	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>418.09</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	418.09	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,000.00	63,000.00	11,000.00	28,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>3,000.00</i>	<i>11,000.00</i>	<i>500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>60,000.00</i>	<i>—</i>	<i>27,500.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,078.73	675.15	379.44	400.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,078.73</i>	<i>675.15</i>	<i>379.44</i>	<i>400.00</i>
Refunds	60.36	445.89	140.25	15.28
Agency, trust, and investment	9,973.57	13,600.30	28,333.53	5,405.63
<i>Taxes and licenses for State</i>	<i>1,350.00</i>	<i>3,350.00</i>	<i>4,250.00</i>	<i>1,050.00</i>
<i>Taxes for county</i>	<i>2,260.75</i>	<i>5,610.02</i>	<i>18,825.80</i>	<i>1,758.36</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,473.61</i>	<i>4,130.28</i>	<i>4,649.73</i>	<i>1,805.72</i>
<i>All other</i>	<i>889.21</i>	<i>510.00</i>	<i>608.00</i>	<i>791.55</i>

RECAPITULATION.

Maintenance and interest	\$92,503.50	\$132,813.64	\$148,045.22	\$89,240.77
Permanent debt (except from sinking funds)	1,000.00	3,000.00	11,000.00	500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	240.80	2,194.78	857.95	3,860.92
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	60,000.00	—	27,500.00
Transfers (except to sinking funds) and refunds	2,139.09	1,121.04	519.69	415.28
Agency, trust, and investment	9,973.57	13,600.30	28,333.53	5,405.63
Total payments	\$105,856.96	\$212,729.76	\$188,756.39	\$126,922.60
Balance on hand, including funds	42,537.00	57,035.37	87,279.64	26,062.25
GRAND TOTAL	\$148,393.96	\$269,765.13	\$276,036.03	\$152,984.85

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Littleton POPULATION 1,673	Shelburne POPULATION 1,656	Newbury POPULATION 1,636	Millville POPULATION 1,616
REVENUE.	\$156,759.31	\$146,765.28	\$120,951.44	\$120,350.47
General	88,083.36	105,306.23	100,635.93	104,069.61
<i>Taxes</i>	<i>72,823.99</i>	<i>77,796.40</i>	<i>84,204.61</i>	<i>78,759.24</i>
Property, poll, and income	65,258.38	72,408.81	80,595.29	77,093.15
Corporation, bank, etc.	7,565.61	5,387.59	3,609.32	1,666.09
<i>Licenses and permits</i>	<i>99.60</i>	<i>676.60</i>	<i>146.80</i>	<i>26.00</i>
<i>Fines and forfeits</i>	<i>1,076.10</i>	—	10.00	—
<i>Grants and gifts</i>	<i>14,084.77</i>	<i>26,933.33</i>	<i>16,275.52</i>	<i>25,284.37</i>
For expenses	14,084.77	26,933.33	16,275.52	25,284.37
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	68,675.95	41,459.05	20,315.51	16,280.86
<i>Special assessments</i>	—	—	406.29	—
To meet expenses	—	—	406.29	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,583.89</i>	<i>3,140.26</i>	<i>3,049.37</i>	<i>1,691.60</i>
<i>Departmental</i>	<i>10,129.81</i>	<i>37,994.86</i>	<i>15,464.07</i>	<i>14,222.34</i>
General government	276.03	580.24	12.00	152.93
Protection of persons and property	182.98	19.40	68.75	37.40
Health and sanitation	142.25	—	—	273.33
Highways	3,600.00	3,837.14	2,428.65	53.80
Charities	5,046.33	11,328.03	12,474.17	12,202.73
Soldiers' benefits	—	22.50	375.00	375.00
Schools	704.00	21,967.11	76.25	412.40
Libraries	70.49	4.09	29.25	1.75
Recreation	—	—	—	—
Unclassified	107.73	236.35	—	713.00
<i>Public service enterprises</i>	<i>48,919.09</i>	—	—	—
Electric light	41,021.60	—	—	—
Water	7,897.49	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,341.10</i>	—	25.00	—
<i>Interest</i>	<i>3,702.06</i>	<i>323.93</i>	<i>1,370.78</i>	<i>367.02</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,520.12	111.52	18.83	—
All other	1,181.94	212.41	1,351.95	367.02
NON-REVENUE.	\$55,357.97	\$12,966.25	\$63,543.12	\$6,168.69
Offsets to outlays	37,175.00	—	267.50	1,982.20
<i>Departmental</i>	<i>37,175.00</i>	—	<i>267.50</i>	<i>1,982.20</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	55,500.00	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	55,500.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	7,812.07	161.52	—	—
<i>From sinking funds</i>	—	—	—	—
All other	7,812.07	161.52	—	—
Refunds	92.41	102.27	69.56	66.13
Agency, trust, and investment	10,278.49	12,702.46	7,706.06	4,120.36
<i>Taxes and licenses for State</i>	<i>2,300.00</i>	<i>2,550.00</i>	<i>1,850.00</i>	<i>860.00</i>
<i>Taxes for county</i>	<i>3,462.69</i>	<i>6,836.67</i>	<i>3,476.81</i>	<i>1,470.47</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,610.69</i>	<i>2,986.39</i>	<i>1,970.65</i>	<i>1,276.99</i>
All other	915.11	329.40	409.60	523.90
RECAPITULATION.				
Revenue and offsets to outlays	\$193,934.31	\$146,765.28	\$121,218.94	\$122,332.67
Premiums	—	—	—	—
Municipal indebtedness	—	—	55,500.00	—
Transfers and refunds	7,904.48	263.79	69.56	66.13
Agency, trust, and investment	10,278.49	12,702.46	7,706.06	4,120.36
Total receipts	\$212,117.28	\$159,731.53	\$184,494.56	\$126,519.16
<i>Balance on hand, including funds</i>	<i>85,961.03</i>	<i>25,768.60</i>	<i>17,404.72</i>	<i>18,762.42</i>
GRAND TOTAL	\$298,068.31	\$183,500.03	\$201,899.28	\$145,281.58

Graded According to Population of 1945 — Continued.

PAYMENTS.	Littleton POPULATION 1,673	Shelburne POPULATION 1,656	Newbury POPULATION 1,636	Millville POPULATION 1,616
Maintenance	\$125,612.06	\$132,415.02	\$98,925.13	\$84,925.96
<i>Departmental</i>	<i>87,292.18</i>	<i>132,365.27</i>	<i>98,765.81</i>	<i>84,925.96</i>
General government	5,974.28	5,500.62	6,862.26	6,270.76
Protection of persons and property	5,912.77	3,024.20	6,988.28	1,174.80
Health and sanitation	3,640.22	2,200.12	3,064.81	1,055.11
Highways	19,201.37	30,684.13	19,019.86	7,792.85
Charities	14,587.48	24,053.47	30,511.44	30,953.94
Soldiers' benefits	160.00	226.00	872.53	1,577.00
Schools	33,087.21	63,187.08	29,585.75	34,801.80
Libraries	2,635.80	1,562.99	848.55	34.49
Recreation	807.14	513.06	130.33	36.84
Pensions	—	—	—	—
Unclassified	1,285.91	1,413.59	882.00	1,228.37
<i>Public service enterprises</i>	<i>37,176.69</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	33,080.72	—	—	—
Water	4,095.87	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,137.29</i>	<i>49.75</i>	<i>159.32</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>6.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	352.50	325.00	261.78	302.05
<i>Loans, general purposes</i>	<i>352.60</i>	<i>325.00</i>	<i>261.78</i>	<i>302.05</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	735.62	361.81	—	3,117.02
<i>Departmental</i>	<i>—</i>	<i>361.81</i>	<i>—</i>	<i>3,117.02</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	1,819.02
Highways	—	—	—	1,298.00
Charities	—	—	—	—
Schools	—	361.81	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>735.62</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	735.62	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,000.00	4,000.00	59,400.00	30,750.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,000.00</i>	<i>4,000.00</i>	<i>2,000.00</i>	<i>750.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>57,400.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	7,812.07	161.52	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>7,812.07</i>	<i>161.52</i>	<i>—</i>	<i>—</i>
Refunds	92.41	102.27	69.56	66.13
Agency, trust, and investment	9,856.23	12,700.66	7,375.97	4,093.89
<i>Taxes and licenses for State</i>	<i>2,300.00</i>	<i>2,550.00</i>	<i>1,850.00</i>	<i>850.00</i>
<i>Taxes for county</i>	<i>3,452.69</i>	<i>6,836.67</i>	<i>3,475.81</i>	<i>1,470.47</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,188.43</i>	<i>2,986.39</i>	<i>1,638.76</i>	<i>1,249.52</i>
<i>All other</i>	<i>915.11</i>	<i>327.60</i>	<i>411.40</i>	<i>523.90</i>
RECAPITULATION.				
Maintenance and interest	\$125,964.56	\$132,740.02	\$99,186.91	\$85,228.01
Permanent debt (except from sinking funds)	5,000.00	4,000.00	2,000.00	750.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	735.62	361.81	—	3,117.02
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	57,400.00	30,000.00
Transfers (except to sinking funds) and refunds	7,904.48	263.79	69.56	66.13
Agency, trust, and investment	9,856.23	12,700.66	7,375.97	4,093.89
Total payments	\$149,460.89	\$150,066.28	\$166,032.44	\$123,255.05
<i>Balance on hand, including funds</i>	<i>148,607.42</i>	<i>33,433.75</i>	<i>35,866.84</i>	<i>22,026.53</i>
GRAND TOTAL	\$298,068.31	\$183,500.03	\$201,899.28	\$145,281.58

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rowley POPULATION 1,585	Dover POPULATION 1,566	Essex POPULATION 1,561	Rutland POPULATION 1,561
REVENUE.	\$121,355.42	\$96,917.25	\$98,911.41	\$110,823.73
General	79,447.63	84,552.96	79,614.36	82,640.88
<i>Taxes</i>	<i>59,565.02</i>	<i>79,796.64</i>	<i>61,284.63</i>	<i>55,736.47</i>
Property, poll, and income	57,316.59	72,121.91	59,126.04	53,577.98
Corporation, bank, etc.	2,248.43	7,674.63	2,158.49	2,158.49
<i>Licenses and permits</i>	<i>1,169.00</i>	<i>93.00</i>	<i>1,411.75</i>	<i>1,172.00</i>
<i>Fines and forfeits</i>	<i>85.00</i>	—	<i>65.00</i>	<i>4.00</i>
<i>Grants and gifts</i>	<i>18,628.61</i>	<i>4,663.42</i>	<i>16,853.08</i>	<i>25,728.41</i>
For expenses	18,628.61	4,663.42	16,853.08	25,728.41
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	41,907.79	12,364.29	19,297.05	28,182.85
<i>Special assessments</i>	<i>526.05</i>	<i>130.76</i>	—	—
To meet expenses	526.05	—	—	—
To meet outlays	—	130.76	—	—
<i>Privileges</i>	<i>2,396.20</i>	<i>3,943.65</i>	<i>2,346.37</i>	<i>3,034.38</i>
<i>Departmental</i>	<i>17,122.41</i>	<i>7,617.66</i>	<i>11,060.50</i>	<i>15,736.75</i>
General government	256.13	36.97	41.85	37.91
Protection of persons and property	10.27	468.36	32.01	.10
Health and sanitation	77.29	—	62.85	260.71
Highways	2,861.65	36.00	1,756.27	7,380.91
Charities	13,641.70	6,108.75	8,615.37	6,604.04
Soldiers' benefits	260.00	—	270.00	120.00
Schools	—	753.56	—	1,314.66
Libraries	10.52	138.97	78.19	18.42
Recreation	4.35	—	—	—
Unclassified . . . . .	.50	74.95	203.96	—
<i>Public service enterprises</i>	<i>20,164.07</i>	—	<i>3,649.40</i>	<i>8,994.40</i>
Electric light	20,164.07	—	—	—
Water	—	—	—	8,994.40
All other	—	—	3,649.40	—
<i>Cemeteries</i>	<i>343.22</i>	<i>194.50</i>	<i>663.50</i>	—
<i>Interest</i>	<i>1,355.84</i>	<i>477.82</i>	<i>1,577.28</i>	<i>417.32</i>
On sinking funds	—	—	—	—
On trust and investment funds	208.43	160.81	1,117.85	16.48
All other	1,147.41	317.01	459.43	400.84
NON-REVENUE.	\$5,434.62	\$44,283.67	\$7,679.81	\$12,096.64
Offsets to outlays	—	—	—	385.69
<i>Departmental</i>	—	—	—	<i>385.69</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	25,000.00	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	<i>25,000.00</i>	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	181.77	5,405.77	87.00	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	181.77	5,405.77	87.00	—
Refunds	26.54	1,157.45	712.51	77.45
Agency, trust, and investment	5,226.31	12,720.45	6,880.30	11,633.50
<i>Taxes and licenses for State</i>	<i>1,250.00</i>	<i>4,150.00</i>	<i>1,200.00</i>	<i>1,200.00</i>
<i>Taxes for county</i>	<i>2,348.52</i>	<i>5,727.40</i>	<i>2,254.53</i>	<i>2,075.95</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,134.39</i>	<i>2,138.65</i>	<i>2,974.32</i>	<i>7,874.55</i>
<i>All other</i>	<i>493.40</i>	<i>704.40</i>	<i>451.40</i>	<i>483.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$121,355.42	\$96,917.25	\$98,911.41	\$111,209.42
Premiums	—	—	—	—
Municipal indebtedness	—	25,000.00	—	—
Transfers and refunds	208.31	6,563.22	799.51	77.45
Agency, trust, and investment	5,226.31	12,720.45	6,880.30	11,633.50
Total receipts	\$126,790.04	\$141,200.92	\$106,591.22	\$122,920.37
Balance on hand, including funds	29,261.45	35,981.85	38,077.86	32,860.42
GRAND TOTAL	\$156,051.49	\$177,182.77	\$144,669.08	\$155,780.79

Graded According to Population of 1945 — Continued.

PAYMENTS.	Rowley POPULATION 1,585	Dover POPULATION 1,566	Essex POPULATION 1,561	Rutland POPULATION 1,561
Maintenance	\$104,109.00	\$87,324.17	\$89,195.34	\$89,594.30
<i>Departmental</i>	<i>86,520.38</i>	<i>86,043.33</i>	<i>86,829.75</i>	<i>84,584.54</i>
General government	4,120.69	9,918.49	9,343.17	6,378.48
Protection of persons and property	4,464.32	6,780.03	6,420.82	1,331.63
Health and sanitation	1,867.31	3,192.13	2,246.85	2,136.82
Highways	16,969.97	14,827.91	15,092.80	25,795.12
Charities	33,747.76	11,094.95	23,201.71	15,843.62
Soldiers' benefits	270.00	75.00	1,101.00	258.00
Schools	21,841.21	35,350.45	25,608.31	31,558.61
Libraries	991.88	1,409.05	886.30	552.17
Recreation	181.26	1,865.82	37.58	181.15
Pensions	—	—	—	—
Unclassified	2,065.98	1,529.50	2,891.21	548.94
<i>Public service enterprises</i>	<i>16,750.55</i>	<i>—</i>	<i>1,279.78</i>	<i>5,009.76</i>
Electric light	16,750.55	—	—	—
Water	—	—	—	5,009.76
All other	—	—	1,279.78	—
<i>Cemeteries</i>	<i>888.07</i>	<i>1,280.84</i>	<i>1,070.10</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>16.71</i>	<i>—</i>
Interest	199.50	508.99	7.50	976.41
<i>Loans, general purposes</i>	<i>199.50</i>	<i>508.99</i>	<i>7.50</i>	<i>876.41</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>100.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	332.67	320.20	3,420.10	656.34
<i>Departmental</i>	<i>300.43</i>	<i>320.20</i>	<i>3,420.10</i>	<i>656.34</i>
General government	—	263.80	1,022.96	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	56.40	—	—
Highways	—	—	1,150.00	50.00
Charities	—	—	—	—
Schools	300.43	—	47.14	606.34
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	1,200.00	—
<i>Public service enterprises</i>	<i>32.24</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	32.24	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	600.00	31,146.74	1,000.00	15,900.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>600.00</i>	<i>6,146.74</i>	<i>1,000.00</i>	<i>7,200.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>25,000.00</i>	<i>—</i>	<i>8,700.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	181.77	5,405.77	87.00	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>181.77</i>	<i>5,405.77</i>	<i>87.00</i>	<i>—</i>
Refunds	26.54	1,157.45	712.51	77.45
Agency, trust, and investment	5,126.47	17,014.11	6,735.08	11,652.23
<i>Taxes and licenses for State</i>	<i>1,250.00</i>	<i>4,150.00</i>	<i>1,200.00</i>	<i>1,200.00</i>
<i>Taxes for county</i>	<i>2,348.52</i>	<i>5,727.40</i>	<i>2,254.58</i>	<i>2,075.95</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,050.75</i>	<i>6,453.91</i>	<i>2,853.90</i>	<i>7,890.28</i>
<i>All other</i>	<i>477.20</i>	<i>682.80</i>	<i>426.60</i>	<i>486.00</i>
RECAPITULATION.				
Maintenance and interest	\$104,308.50	\$87,833.16	\$89,202.84	\$90,570.71
Permanent debt (except from sinking funds)	600.00	6,146.74	1,000.00	7,200.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	332.67	320.20	3,420.10	656.34
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	25,000.00	—	8,700.00
Transfers (except to sinking funds) and refunds	208.31	6,563.22	799.51	77.45
Agency, trust, and investment	5,126.47	17,014.11	6,735.08	11,652.23
Total payments	\$110,575.95	\$142,877.43	\$101,157.53	\$118,856.73
<i>Balance on hand, including funds</i>	<i>45,475.54</i>	<i>34,305.34</i>	<i>43,511.55</i>	<i>36,924.06</i>
GRAND TOTAL	\$156,051.49	\$177,182.77	\$144,669.08	\$155,780.79

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Lanesborough POPULATION 1,556	Lakeville POPULATION 1,555	Orleans POPULATION 1,543	Buckland POPULATION 1,525
REVENUE.	\$75,626.51	\$93,545.14	\$162,728.23	\$101,958.60
General	61,615.56	74,057.68	126,068.37	79,886.90
<i>Taxes</i>	40,505.33	45,487.62	110,249.75	55,005.88
Property, poll, and income	38,436.78	43,239.19	101,763.59	50,440.24
Corporation, bank, etc.	2,068.55	2,248.43	5,486.16	5,065.14
<i>Licenses and permits</i>	1,984.00	1,106.60	1,249.00	1,032.00
<i>Fines and forfeits</i>	334.75	210.00	10.00	15.00
<i>Grants and gifts</i>	18,791.48	27,253.66	14,559.62	23,334.52
For expenses	18,791.48	27,253.66	14,559.62	23,334.52
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	14,010.95	19,487.46	36,659.86	22,071.70
<i>Special assessments</i>	—	290.00	605.86	15.00
To meet expenses	—	290.00	605.86	15.00
To meet outlays	—	—	—	—
<i>Privileges</i>	2,477.93	2,702.53	3,099.06	2,453.62
<i>Departmental</i>	10,825.54	16,262.51	31,635.96	19,413.71
General government	100.90	22.40	235.93	369.50
Protection of persons and property	5.30	17.94	813.82	27.41
Health and sanitation	—	465.00	386.54	—
Highways	1,649.56	1,000.00	2,104.22	3,542.31
Charities	8,994.48	13,669.07	12,041.75	14,422.67
Soldiers' benefits	—	160.00	—	—
Schools	59.30	712.33	15,838.02	1,016.69
Libraries	16.00	14.75	120.68	18.22
Recreation	—	—	25.00	—
Unclassified	—	201.02	70.00	16.88
<i>Public service enterprises</i>	—	—	55.00	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	55.00	—
<i>Cemeteries</i>	4.90	—	—	—
<i>Interest</i>	702.58	232.42	1,263.98	189.37
On sinking funds	—	—	—	—
On trust and investment funds	280.08	17.59	415.19	160.95
All other	422.50	214.83	848.79	28.42
NON-REVENUE.	\$9,339.48	\$8,796.24	\$23,948.91	\$12,635.82
Offsets to outlays	1,529.26	1,036.00	—	1,500.00
<i>Departmental</i>	1,529.26	1,036.00	—	1,500.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	3,000.00	—	5,253.21	1,410.00
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	3,000.00	—	5,253.21	1,410.00
Refunds	28.92	13.98	752.26	22.04
Agency, trust, and investment	4,781.30	7,746.26	17,943.44	9,703.78
<i>Taxes and licenses for State</i>	1,150.00	1,250.00	3,050.00	2,250.00
<i>Taxes for county</i>	1,925.83	2,442.26	11,007.46	6,032.36
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,165.67	3,369.40	3,242.94	1,052.02
<i>All other</i>	539.80	684.60	643.04	369.40
RECAPITULATION.				
Revenue and offsets to outlays	\$77,155.77	\$94,581.14	\$162,728.23	\$103,458.60
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	—
Transfers and refunds	3,028.92	13.98	6,005.47	1,432.04
Agency, trust, and investment	4,781.30	7,746.26	17,943.44	9,703.78
Total receipts	\$84,965.99	\$102,341.38	\$186,677.14	\$114,594.42
Balance on hand, including funds	36,061.37	42,582.75	57,123.83	32,552.29
GRAND TOTAL	\$121,027.36	\$144,924.13	\$243,800.97	\$147,146.71

Graded According to Population of 1945 — Continued.

PAYMENTS.	Lanesborough POPULATION 1,556	Lakeville POPULATION 1,555	Orleans POPULATION 1,543	Buckland POPULATION 1,525
Maintenance	\$68,129.96	\$78,343.95	\$126,882.75	\$97,326.95
<i>Departmental</i>	<i>67,758.56</i>	<i>78,235.05</i>	<i>126,451.75</i>	<i>97,326.95</i>
General government	6,218.58	4,020.13	11,957.84	3,393.59
Protection of persons and property	846.52	3,184.65	10,021.97	2,794.02
Health and sanitation	832.13	2,251.75	3,902.92	1,981.23
Highways	14,827.37	12,165.54	15,647.36	23,201.67
Charities	21,846.56	28,981.80	28,142.36	34,349.34
Soldiers' benefits	420.00	536.90	979.25	354.00
Schools	21,458.38	25,311.57	52,058.45	28,540.67
Libraries	450.56	819.05	1,044.53	1,368.23
Recreation	85.58	59.55	1,555.15	400.63
Pensions	—	—	—	—
Unclassified	772.88	904.11	1,141.92	943.57
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>325.00</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	325.00	—
<i>Cemeteries</i>	<i>371.40</i>	<i>108.90</i>	<i>106.00</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	—	1,670.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>1,670.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	427.60	1,506.80	2,327.22	332.49
<i>Departmental</i>	<i>427.60</i>	<i>1,506.80</i>	<i>2,327.22</i>	<i>332.49</i>
General government	43.20	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	—	—	—
Charities	—	—	—	—
Schools	327.40	6.80	2,327.22	332.49
Libraries	57.00	—	—	—
Recreation	—	1,500.00	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	6,500.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>6,500.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,000.00	—	5,253.21	1,410.00
<i>To sinking funds from revenue</i>	<i>3,000.00</i>	<i>—</i>	<i>5,253.21</i>	<i>1,410.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	28.92	13.98	752.26	22.04
Agency, trust, and investment	7,524.71	7,763.85	23,017.39	11,141.56
<i>Taxes and licenses for State</i>	<i>1,150.00</i>	<i>1,350.00</i>	<i>3,050.00</i>	<i>2,250.00</i>
<i>Taxes for county</i>	<i>1,925.83</i>	<i>2,442.26</i>	<i>11,007.46</i>	<i>6,032.36</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,909.08</i>	<i>3,386.99</i>	<i>8,316.89</i>	<i>2,489.80</i>
<i>All other</i>	<i>539.80</i>	<i>684.60</i>	<i>643.04</i>	<i>369.40</i>
RECAPITULATION.				
Maintenance and interest	\$68,129.96	\$78,343.95	\$128,552.75	\$97,326.95
Permanent debt (except from sinking funds)	—	—	6,500.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	427.60	1,506.80	2,327.22	332.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	3,028.92	13.98	6,005.47	1,432.04
Agency, trust, and investment	7,524.71	7,763.85	23,017.39	11,141.56
Total payments	\$79,111.19	\$87,628.58	\$166,402.83	\$110,233.04
Balance on hand, including funds	41,916.17	57,295.55	77,398.14	36,913.67
GRAND TOTAL	\$121,027.36	\$144,924.13	\$243,800.97	\$147,146.71

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sandwich POPULATION 1,524	Mendon POPULATION 1,504	West Newbury POPULATION 1,503	Tyngsborough POPULATION 1,495
REVENUE.	\$152,254.70	\$83,479.06	\$111,371.49	\$109,575.96
General	126,512.23	67,530.46	84,873.12	86,747.34
<i>Taxes</i>	94,968.91	50,368.08	68,386.89	63,485.62
Property, poll, and income	91,176.92	47,453.59	56,228.40	61,327.13
Corporation, bank, etc.	3,786.99	2,914.49	2,158.49	2,158.49
<i>Licenses and permits</i>	1,228.00	440.00	57.50	3,616.50
<i>Fines and forfeits</i>	10.00	5.00	10.00	10.00
<i>Grants and gifts</i>	30,310.32	16,717.38	26,418.73	19,635.22
For expenses	30,310.32	16,717.38	26,418.73	19,635.22
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	25,742.47	15,948.60	26,498.37	22,828.62
<i>Special assessments</i>	52.85	—	—	126.75
To meet expenses	52.85	—	—	126.75
To meet outlays	—	—	—	—
<i>Privileges</i>	3,421.96	2,356.66	2,143.85	2,531.03
<i>Departmental</i>	19,277.92	13,190.90	18,559.86	17,262.14
General government	37.26	371.50	119.55	97.00
Protection of persons and property	33.11	4.40	186.50	85.90
Health and sanitation	—	—	—	226.55
Highways	2,525.76	1,799.36	390.90	4,740.48
Charities	15,997.46	10,828.29	15,111.01	10,925.57
Soldiers' benefits	—	—	250.00	440.00
Schools	635.04	170.74	2,328.63	687.19
Libraries	33.01	12.61	24.27	50.45
Recreation	—	—	—	—
Unclassified	16.28	4.00	149.00	9.00
<i>Public service enterprises</i>	—	2.40	4,852.35	—
Electric light	—	—	—	—
Water	—	—	4,852.35	—
All other	—	2.40	—	—
<i>Cemeteries</i>	61.65	—	—	265.55
<i>Interest</i>	2,928.09	398.64	942.31	2,643.15
On sinking funds	—	—	—	—
On trust and investment funds	1,615.39	161.75	318.30	1,766.43
All other	1,312.70	236.89	624.01	876.72
NON-REVENUE.	\$18,962.75	\$24,151.64	\$36,056.53	\$38,055.75
Offsets to outlays	525.00	—	925.00	1,686.45
<i>Departmental</i>	525.00	—	925.00	1,686.45
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	3,000.00	18,000.00	30,000.00	28,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	3,000.00	18,000.00	30,000.00	28,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	3,882.00	1,000.00	301.13	1,731.50
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	3,882.00	1,000.00	301.13	1,731.50
Refunds	320.23	47.88	302.18	389.42
Agency, trust, and investment	11,235.52	5,103.76	4,528.22	6,248.38
<i>Taxes and licenses for State</i>	2,100.00	1,200.00	1,200.00	1,200.00
<i>Taxes for county</i>	7,578.91	2,075.95	2,254.58	1,801.40
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	914.01	1,301.61	765.84	2,727.78
<i>All other</i>	642.60	526.20	307.80	519.20
RECAPITULATION.				
Revenue and offsets to outlays	\$152,779.70	\$83,479.06	\$112,296.49	\$111,262.41
Premiums	—	—	—	—
Municipal indebtedness	3,000.00	18,000.00	30,000.00	28,000.00
Transfers and refunds	4,202.23	1,047.88	603.31	2,120.92
Agency, trust, and investment	11,235.52	5,103.76	4,528.22	6,248.38
Total receipts	\$171,217.45	\$107,630.70	\$147,428.02	\$147,631.71
Balance on hand, including funds	31,627.10	10,054.11	17,313.06	38,304.26
GRAND TOTAL	\$202,844.55	\$117,684.81	\$164,741.08	\$185,935.97

Graded According to Population of 1945 — Continued.

PAYMENTS.	Sandwich POPULATION 1,524	Mendon POPULATION 1,504	West Newbury POPULATION 1,503	Tyngsborough POPULATION 1,495
Maintenance	\$127,534.60	\$69,821.59	\$93,115.19	\$97,041.59
<i>Departmental</i>	<i>127,462.34</i>	<i>69,817.39</i>	<i>91,417.44</i>	<i>95,841.86</i>
General government	11,331.83	4,003.36	5,255.64	7,214.26
Protection of persons and property	9,881.00	2,669.28	4,608.14	7,527.74
Health and sanitation	3,839.40	2,102.89	1,548.33	2,624.63
Highways	22,723.83	13,759.96	12,867.29	17,372.62
Charities	40,887.73	24,174.50	37,518.03	28,441.99
Soldiers' benefits	4.94	76.00	944.00	1,345.00
Schools	33,959.54	21,046.90	25,776.76	28,737.69
Libraries	3,081.24	649.96	828.33	1,215.94
Recreation	284.77	135.06	99.90	42.74
Pensions	—	—	—	—
Unclassified	1,468.06	1,199.48	1,971.02	1,319.25
<i>Public service enterprises</i>	<i>—</i>	<i>4.20</i>	<i>1,697.75</i>	<i>224.18</i>
Electric light	—	—	—	—
Water	—	—	1,697.75	—
All other	—	4.20	—	224.18
<i>Cemeteries</i>	<i>61.65</i>	<i>—</i>	<i>—</i>	<i>969.55</i>
<i>Administration of trust funds</i>	<i>10.61</i>	<i>—</i>	<i>—</i>	<i>6.00</i>
Interest	88.31	741.05	1,801.99	108.44
<i>Loans, general purposes</i>	<i>88.31</i>	<i>741.05</i>	<i>86.00</i>	<i>108.44</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,715.99</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	—	42.21	—	839.82
<i>Departmental</i>	<i>—</i>	<i>42.21</i>	<i>—</i>	<i>839.82</i>
General government	—	42.21	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	—	—	—
Charities	—	—	—	—
Schools	—	—	—	839.82
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal Indebtedness	4,972.32	28,750.00	33,000.00	28,472.19
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,172.32</i>	<i>2,550.00</i>	<i>3,000.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>3,800.00</i>	<i>26,200.00</i>	<i>30,000.00</i>	<i>27,472.19</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,882.00	1,000.00	301.13	1,731.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,882.00</i>	<i>1,000.00</i>	<i>301.13</i>	<i>1,731.50</i>
Refunds	320.23	47.88	302.18	389.42
Agency, trust, and investment	16,883.96	6,057.99	4,651.99	8,027.31
<i>Taxes and licenses for State</i>	<i>2,100.00</i>	<i>1,200.00</i>	<i>1,200.00</i>	<i>1,200.00</i>
<i>Taxes for county</i>	<i>7,578.91</i>	<i>2,075.95</i>	<i>2,254.58</i>	<i>1,801.40</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,562.45</i>	<i>2,262.94</i>	<i>871.01</i>	<i>4,506.71</i>
<i>All other</i>	<i>642.60</i>	<i>519.10</i>	<i>326.40</i>	<i>519.20</i>
RECAPITULATION.				
Maintenance and interest	\$127,622.91	\$70,562.64	\$94,917.18	\$97,150.03
Permanent debt (except from sinking funds)	1,172.32	2,550.00	3,000.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	42.21	—	839.82
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	3,800.00	26,200.00	30,000.00	27,472.19
Transfers (except to sinking funds) and refunds	4,202.23	1,047.88	603.31	2,120.92
Agency, trust, and investment	16,883.96	6,057.99	4,651.99	8,027.31
Total payments	\$153,681.42	\$106,460.72	\$133,172.48	\$136,610.27
<i>Balance on hand, including funds</i>	<i>49,163.13</i>	<i>11,224.09</i>	<i>31,568.60</i>	<i>49,325.70</i>
GRAND TOTAL	\$202,844.55	\$117,684.81	\$164,741.08	\$185,935.97

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	West Brookfield POPULATION 1,437	Colrain POPULATION 1,455	Wenham POPULATION 1,406	Clarksburg POPULATION 1,401
REVENUE.	\$114,093.29	\$86,390.33	\$97,989.96	\$67,248.99
General	80,552.92	73,517.22	85,059.52	55,496.42
<i>Taxes</i>	<i>52,497.23</i>	<i>48,973.17</i>	<i>77,278.66</i>	<i>39,494.36</i>
Property, poll, and income	49,672.88	40,773.68	72,152.25	29,217.22
Corporation, bank, etc.	2,824.35	8,199.49	5,126.41	10,277.14
<i>Licenses and permits</i>	<i>2,032.50</i>	<i>556.00</i>	<i>91.50</i>	<i>1,080.00</i>
<i>Fines and forfeits</i>	<i>13.40</i>	<i>30.00</i>	<i>50.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>26,009.79</i>	<i>23,958.06</i>	<i>7,639.36</i>	<i>14,922.06</i>
For expenses	23,798.85	23,958.05	7,639.36	14,922.06
For outlays	210.94	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	33,540.37	12,873.11	12,930.44	11,752.57
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,537.59</i>	<i>2,013.34</i>	<i>3,337.68</i>	<i>1,238.77</i>
<i>Departmental</i>	<i>21,962.76</i>	<i>10,000.78</i>	<i>7,265.35</i>	<i>10,266.56</i>
General government	203.43	—	.96	98.92
Protection of persons and property	10.82	491.02	107.66	163.40
Health and sanitation	—	76.00	109.29	—
Highways	6,112.69	3,263.06	582.00	1,173.50
Charities	13,561.81	5,171.45	6,017.46	8,366.86
Soldiers' benefits	—	—	340.00	—
Schools	1,916.26	824.66	—	257.68
Libraries	99.95	3.46	13.58	—
Recreation	—	—	44.40	—
Unclassified	57.80	171.13	50.00	206.00
<i>Public service enterprises</i>	<i>6,677.36</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	6,677.36	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,197.27</i>	<i>—</i>	<i>817.10</i>	<i>125.00</i>
<i>Interest</i>	<i>1,165.39</i>	<i>858.99</i>	<i>1,510.41</i>	<i>122.44</i>
On sinking funds	—	—	—	—
On trust and investment funds	694.12	741.13	1,187.04	—
All other	471.27	117.86	323.37	122.44
NON-REVENUE.	\$7,309.12	\$14,901.18	\$13,839.09	\$20,836.34
Offsets to outlays	171.14	—	—	153.78
<i>Departmental</i>	<i>171.14</i>	<i>—</i>	<i>—</i>	<i>153.78</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	6,000.00	500.00	12,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>6,000.00</i>	<i>500.00</i>	<i>12,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	694.12	672.06	604.00	5,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>694.12</i>	<i>672.06</i>	<i>604.00</i>	<i>5,000.00</i>
Refunds	149.45	30.91	273.73	64.64
Agency, trust, and investment	6,294.41	8,198.21	12,461.36	3,617.92
<i>Taxes and licenses for State</i>	<i>1,250.00</i>	<i>1,350.00</i>	<i>2,850.00</i>	<i>800.00</i>
<i>Taxes for county</i>	<i>2,162.45</i>	<i>3,619.42</i>	<i>5,354.62</i>	<i>1,339.71</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,347.76</i>	<i>2,363.14</i>	<i>3,673.64</i>	<i>1,196.81</i>
<i>All other</i>	<i>534.20</i>	<i>865.65</i>	<i>583.10</i>	<i>281.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$114,264.43	\$86,390.33	\$97,989.96	\$67,402.77
Premiums	—	—	—	—
Municipal indebtedness	—	6,000.00	500.00	12,000.00
Transfers and refunds	843.57	702.97	877.73	5,064.64
Agency, trust, and investment	6,294.41	8,198.21	12,461.36	3,617.92
Total receipts	\$121,402.41	\$101,291.51	\$111,829.05	\$88,085.33
Balance on hand, including funds	46,209.64	40,418.66	53,576.88	11,685.09
GRAND TOTAL	\$167,612.05	\$141,710.17	\$165,405.93	\$99,770.42

Graded According to Population of 1945 — Continued.

PAYMENTS.	West Brookfield POPULATION 1,457	Colrain POPULATION 1,455	Wenham POPULATION 1,406	Clarksburg POPULATION 1,401
Maintenance	\$95,914.34	\$80,628.80	\$80,553.29	\$60,072.46
<i>Departmental</i>	89,584.67	80,513.80	79,090.31	59,849.17
General government	6,092.99	3,352.30	6,878.02	3,453.71
Protection of persons and property	3,028.34	1,159.34	4,942.47	1,470.05
Health and sanitation	1,561.19	2,051.50	3,735.72	374.25
Highways	21,144.46	20,948.88	15,181.62	8,748.70
Charities	27,660.80	16,123.50	14,441.02	22,053.31
Soldiers' benefits	413.79	20.00	615.00	321.47
Schools	26,263.29	34,968.43	28,066.33	22,525.76
Libraries	1,798.80	851.33	1,956.94	91.22
Recreation	344.82	42.74	1,742.27	31.52
Pensions	—	—	—	—
Unclassified	1,276.19	995.78	1,530.92	779.18
<i>Public service enterprises</i>	5,044.92	—	—	—
Electric light	—	—	—	—
Water	5,044.92	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	1,284.75	115.00	1,462.93	223.29
<i>Administration of trust funds</i>	—	—	—	—
Interest	—	36.84	1.00	218.19
<i>Loans, general purposes</i>	—	36.84	1.00	218.19
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	3,595.16	79.40	5,309.10	252.00
<i>Departmental</i>	3,025.28	79.40	5,309.10	252.00
General government	—	—	—	—
Protection of persons and property	—	—	5,309.10	—
Health and sanitation	—	—	—	102.00
Highways	2,796.13	35.52	—	150.00
Charities	—	—	—	—
Schools	—	43.88	—	—
Libraries	54.15	—	—	—
Recreation	175.00	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	358.00	—	—	—
Electric light	—	—	—	—
Water	358.00	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	211.88	—	—	—
Municipal indebtedness	9,650.00	—	500.00	12,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	—	2,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	9,650.00	—	500.00	10,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	694.12	672.06	604.00	5,000.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	694.12	672.06	604.00	5,000.00
Refunds	149.45	30.91	273.73	64.64
Agency, trust, and investment	6,394.41	8,167.28	13,169.40	8,619.72
<i>Taxes and licenses for State</i>	1,250.00	1,350.00	2,850.00	800.00
<i>Taxes for county</i>	2,162.45	3,619.42	5,354.62	1,339.71
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	2,447.76	2,332.21	4,381.68	6,196.81
<i>All other</i>	534.20	865.65	583.10	283.20
RECAPITULATION.				
Maintenance and interest	\$95,914.34	\$80,665.64	\$80,554.29	\$60,290.65
Permanent debt (except from sinking funds)	—	—	—	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,595.16	79.40	5,309.10	252.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	9,650.00	—	500.00	10,000.00
Transfers (except to sinking funds) and refunds	843.57	702.97	877.73	5,064.64
Agency, trust, and investment	6,394.41	8,167.28	13,169.40	8,619.72
Total payments	\$116,397.48	\$89,615.29	\$100,410.52	\$86,227.01
Balance on hand, including funds	51,214.57	52,094.88	64,995.41	13,543.41
GRAND TOTAL	\$167,612.05	\$141,710.17	\$165,405.93	\$99,770.42

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Brookfield POPULATION 1,390	Carver POPULATION 1,383	Oak Bluffs POPULATION 1,345	Stow POPULATION 1,337
REVENUE.	\$100,196.46	\$122,278.96	\$187,138.55	\$96,504.45
General	73,407.64	101,141.70	162,494.14	77,451.94
<i>Taxes</i>	<i>54,452.83</i>	<i>79,803.11</i>	<i>139,841.21</i>	<i>66,187.49</i>
Property, poll, and income	46,712.15	75,713.47	133,500.25	52,136.23
Corporation, bank, etc.	7,740.68	4,089.64	6,340.96	4,051.26
<i>Licenses and permits</i>	<i>1,220.00</i>	<i>68.25</i>	<i>3,250.50</i>	<i>44.50</i>
<i>Fines and forfeits</i>	<i>50.00</i>	<i>20.00</i>	<i>15.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>17,684.81</i>	<i>21,260.34</i>	<i>19,387.43</i>	<i>21,219.95</i>
For expenses	17,684.81	21,260.34	19,387.43	21,219.95
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	26,788.82	21,137.26	24,644.41	19,052.51
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>158.50</i>
To meet expenses	—	—	—	158.50
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,262.12</i>	<i>2,708.79</i>	<i>3,046.99</i>	<i>1,729.83</i>
<i>Departmental</i>	<i>16,381.39</i>	<i>17,910.37</i>	<i>19,461.68</i>	<i>14,200.25</i>
General government	285.75	74.15	—	84.05
Protection of persons and property	1,010.64	13.14	88.12	59.04
Health and sanitation	—	1,175.43	379.84	—
Highways	5,753.34	2,017.52	119.75	4,507.40
Charities	8,993.37	11,174.96	18,120.58	8,676.39
Soldiers' benefits	—	—	170.00	105.00
Schools	271.40	3,420.77	72.34	727.62
Libraries	61.99	5.61	138.49	40.75
Recreation	—	—	—	—
Unclassified	4.90	28.79	372.56	—
<i>Public service enterprises</i>	<i>5,511.52</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	5,511.52	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,354.42</i>	<i>275.39</i>	<i>70.00</i>	<i>330.90</i>
<i>Interest</i>	<i>1,279.37</i>	<i>242.71</i>	<i>2,065.74</i>	<i>2,633.03</i>
On sinking funds	—	—	—	—
On trust and investment funds	915.77	46.73	267.45	2,374.58
All other	363.60	195.98	1,798.29	258.45
NON-REVENUE.	\$31,950.45	\$31,048.03	\$43,231.71	\$53,952.24
Offsets to outlays	1,239.15	—	1,220.00	—
<i>Departmental</i>	<i>1,239.15</i>	<i>—</i>	<i>1,220.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	23,200.00	22,000.00	20,000.00	40,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>23,200.00</i>	<i>22,000.00</i>	<i>20,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	348.75	235.16	—	6,959.13
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>348.75</i>	<i>235.16</i>	<i>—</i>	<i>6,959.13</i>
Refunds	14.53	265.26	460.82	3.14
Agency, trust, and investment	7,148.02	8,547.61	21,550.89	6,989.97
<i>Taxes and licenses for State</i>	<i>1,200.00</i>	<i>2,250.00</i>	<i>3,500.00</i>	<i>1,200.00</i>
<i>Taxes for county</i>	<i>2,075.95</i>	<i>4,396.07</i>	<i>15,503.59</i>	<i>1,801.40</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,532.47</i>	<i>1,153.49</i>	<i>2,334.90</i>	<i>3,572.17</i>
<i>All other</i>	<i>339.60</i>	<i>748.05</i>	<i>212.40</i>	<i>416.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$101,435.61	\$122,278.96	\$188,358.55	\$96,504.45
Premiums	—	—	—	—
Municipal indebtedness	23,200.00	22,000.00	20,000.00	40,000.00
Transfers and refunds	363.28	500.42	460.82	6,962.27
Agency, trust, and investment	7,148.02	8,547.61	21,550.89	6,989.97
Total receipts	\$132,146.91	\$153,326.99	\$230,370.26	\$150,456.69
<i>Balance on hand, including funds</i>	<i>6,289.58</i>	<i>43,853.43</i>	<i>25,215.88</i>	<i>28,927.46</i>
GRAND TOTAL	\$137,436.49	\$197,180.42	\$255,586.14	\$179,384.15

Graded According to Population of 1945 — Continued.

PAYMENTS.	Brookfield POPULATION 1,390	Carver POPULATION 1,383	Oak Bluffs POPULATION 1,345	Stow POPULATION 1,337
Maintenance	\$88,712.99	\$96,585.13	\$143,748.65	\$77,417.14
<i>Departmental</i>	<i>84,033.23</i>	<i>95,594.05</i>	<i>142,860.99</i>	<i>76,745.47</i>
General government	5,740.81	6,164.23	11,233.47	3,984.77
Protection of persons and property	5,122.43	4,179.69	20,192.85	2,486.15
Health and sanitation	2,432.31	2,681.13	8,211.25	2,503.70
Highways	22,234.86	15,129.72	13,370.87	18,554.87
Charities	18,250.66	26,498.52	47,232.80	21,520.41
Soldiers' benefits	211.14	—	1,033.60	1,132.00
Schools	26,698.66	39,045.06	32,693.85	24,524.35
Libraries	1,451.49	521.41	1,348.16	946.45
Recreation	382.96	434.99	4,816.70	150.51
Pensions	—	—	—	—
Unclassified	1,507.91	939.30	2,727.44	942.26
<i>Public service enterprises</i>	<i>2,091.85</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	2,091.85	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,587.91</i>	<i>991.08</i>	<i>887.66</i>	<i>630.57</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>41.10</i>
Interest	466.01	40.00	1,472.40	96.05
<i>Loans, general purposes</i>	<i>266.01</i>	<i>40.00</i>	<i>1,472.40</i>	<i>96.05</i>
<i>Loans, public service enterprises</i>	<i>200.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	1,939.48	6,796.93	58.72	2,883.75
<i>Departmental</i>	<i>1,939.48</i>	<i>6,796.93</i>	<i>58.72</i>	<i>2,883.75</i>
General government	—	—	—	—
Protection of persons and property	—	6,340.70	—	—
Health and sanitation	—	—	—	—
Highways	—	—	58.72	2,710.40
Charities	—	—	—	—
Schools	114.48	456.23	—	173.35
Libraries	325.00	—	—	—
Recreation	1,500.00	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	28,520.00	21,000.00	33,445.31	40,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other source</i>	<i>4,520.00</i>	<i>1,000.00</i>	<i>1 13,445.31</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>24,000.00</i>	<i>20,000.00</i>	<i>20,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	348.75	235.16	—	6,959.13
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>348.75</i>	<i>235.16</i>	<i>—</i>	<i>6,959.13</i>
Refunds	14.53	265.26	460.82	3.14
Agency, trust, and investment	7,749.54	8,571.49	20,903.44	11,315.99
<i>Taxes and licenses for State</i>	<i>1,200.00</i>	<i>2,250.00</i>	<i>3,500.00</i>	<i>1,200.00</i>
<i>Taxes for county</i>	<i>2,075.95</i>	<i>4,396.07</i>	<i>15,503.59</i>	<i>1,801.40</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,133.99</i>	<i>1,165.97</i>	<i>1,637.45</i>	<i>7,880.19</i>
<i>All other</i>	<i>339.60</i>	<i>759.45</i>	<i>212.40</i>	<i>434.40</i>
RECAPITULATION.				
Maintenance and interest	\$89,179.00	\$96,625.13	\$145,221.05	\$77,513.19
Permanent debt (except from sinking funds)	4,520.00	1,000.00	1 13,445.31	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,939.48	6,796.93	58.72	2,883.75
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	24,000.00	20,000.00	20,000.00	40,000.00
Transfers (except to sinking funds) and refunds	363.28	500.42	460.82	6,962.27
Agency, trust, and investment	7,749.54	8,571.49	20,903.44	11,315.99
Total payments	\$127,751.30	\$133,493.97	\$200,089.34	\$138,675.20
<i>Balance on hand, including funds</i>	<i>9,685.19</i>	<i>63,686.45</i>	<i>55,496.80</i>	<i>40,708.95</i>
GRAND TOTAL	\$137,436.49	\$197,180.42	\$255,586.14	\$179,384.15

1 Includes \$16.11 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Erving POPULATION 1,315	Boylston POPULATION 1,313	Edgartown POPULATION 1,296	Hinsdale POPULATION 1,276
REVENUE.	\$84,181.32	\$120,561.01	\$124,849.54	\$98,357.57
General	71,555.31	77,595.35	106,525.69	76,878.74
<i>Taxes</i>	<i>55,531.67</i>	<i>58,214.57</i>	<i>91,602.83</i>	<i>52,675.18</i>
Property, poll, and income	35,298.68	56,685.64	84,979.63	51,018.41
Corporation, bank, etc.	20,232.99	1,528.93	6,623.20	1,656.77
<i>Licenses and permits</i>	<i>502.60</i>	<i>21.00</i>	<i>2,286.50</i>	<i>493.50</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>5.62</i>	<i>5.00</i>	<i>70.00</i>
<i>Grants and gifts</i>	<i>15,521.14</i>	<i>19,354.16</i>	<i>12,631.36</i>	<i>23,640.06</i>
For expenses	15,521.14	19,354.16	12,631.36	23,640.06
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	12,626.01	42,965.66	18,323.85	21,478.83
<i>Special assessments</i>	<i>56.95</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	56.95	—	—	—
<i>Privileges</i>	<i>1,575.77</i>	<i>2,307.73</i>	<i>1,827.56</i>	<i>1,727.48</i>
<i>Departmental</i>	<i>10,814.27</i>	<i>16,155.49</i>	<i>13,417.43</i>	<i>19,030.53</i>
General government	223.00	117.96	—	5.95
Protection of persons and property	32.23	4.00	18.96	15.36
Health and sanitation	—	8.80	336.04	—
Highways	7.80	8,654.20	—	1,115.80
Charities	8,071.01	7,019.33	12,661.81	16,720.48
Soldiers' benefits	440.00	120.00	—	60.00
Schools	1,630.55	198.00	72.34	1,090.70
Libraries	12.51	32.00	317.41	—
Recreation	—	—	—	—
Unclassified	397.17	1.20	10.87	22.24
<i>Public service enterprises</i>	<i>—</i>	<i>23,082.65</i>	<i>—</i>	<i>—</i>
Electric light	—	23,081.75	—	—
Water	—	—	—	—
All other	—	.90	—	—
<i>Cemeteries</i>	<i>94.00</i>	<i>530.50</i>	<i>889.00</i>	<i>120.00</i>
<i>Interest</i>	<i>85.02</i>	<i>889.29</i>	<i>2,189.86</i>	<i>600.82</i>
On sinking funds	—	—	—	—
On trust and investment funds	43.51	331.50	1,607.61	—
All other	41.51	557.79	582.25	600.82
NON-REVENUE.	\$18,158.41	\$22,239.25	\$39,493.33	\$14,030.61
Offsets to outlays	—	696.73	525.00	275.00
<i>Departmental</i>	<i>—</i>	<i>696.73</i>	<i>525.00</i>	<i>275.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	9,725.00	—	10,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>9,725.00</i>	<i>—</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	10,003.00	7,121.24	2,047.13	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	10,003.00	7,121.24	2,047.13	—
Refunds	40.00	186.91	105.33	9.64
Agency, trust, and investment	8,115.41	4,509.37	36,815.87	3,745.97
<i>Taxes and licenses for State</i>	<i>1,750.00</i>	<i>850.00</i>	<i>3,500.00</i>	<i>850.00</i>
<i>Taxes for county</i>	<i>4,691.83</i>	<i>1,470.47</i>	<i>15,503.59</i>	<i>1,423.44</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,369.38</i>	<i>1,841.50</i>	<i>17,505.68</i>	<i>1,056.73</i>
All other	304.20	347.40	306.60	415.80
RECAPITULATION.				
Revenue and offsets to outlays	\$84,181.32	\$121,257.74	\$125,374.54	\$98,632.57
Premiums	—	—	—	—
Municipal indebtedness	—	9,725.00	—	10,000.00
Transfers and refunds	10,043.00	7,308.15	2,152.46	9.64
Agency, trust, and investment	8,115.41	4,509.37	36,815.87	3,745.97
Total receipts	\$102,339.73	\$142,800.26	\$164,342.87	\$112,388.18
Balance on hand, including funds	59,898.98	53,212.27	33,295.77	19,886.28
GRAND TOTAL	\$162,238.66	\$196,012.53	\$197,638.64	\$132,274.46

Graded According to Population of 1945 — Continued.

PAYMENTS.	Erving POPULATION 1,315	Boylston POPULATION 1,313	Edgartown POPULATION 1,296	Hinsdale POPULATION 1,276
Maintenance	\$69,858.14	\$100,248.76	\$103,318.09	\$88,427.63
<i>Departmental</i>	<i>69,494.14</i>	<i>80,405.62</i>	<i>101,133.96</i>	<i>88,347.63</i>
General government	4,531.37	4,932.15	9,390.21	2,855.27
Protection of persons and property	2,013.35	2,449.69	13,870.77	2,710.23
Health and sanitation	1,997.88	1,437.75	3,190.14	496.91
Highways	6,174.73	25,750.14	4,527.25	17,652.32
Charities	17,284.89	15,552.23	32,474.12	36,161.77
Soldiers' benefits	2,233.81	1,271.00	—	461.33
Schools	32,374.58	25,800.64	32,521.79	26,673.42
Libraries	826.58	1,474.69	3,035.56	322.79
Recreation	247.81	153.61	333.33	30.95
Pensions	—	—	—	—
Unclassified	1,809.14	1,583.72	1,790.79	982.64
<i>Public service enterprises</i>	<i>—</i>	<i>18,858.71</i>	<i>—</i>	<i>—</i>
Electric light	—	18,854.71	—	—
Water	—	—	—	—
All other	—	4.00	—	—
<i>Cemeteries</i>	<i>364.00</i>	<i>984.43</i>	<i>2,184.13</i>	<i>80.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	496.75	350.00	462.86
<i>Loans, general purposes</i>	<i>—</i>	<i>496.75</i>	<i>350.00</i>	<i>462.86</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	591.01	618.15	3,941.49	103.01
<i>Departmental</i>	<i>591.01</i>	<i>309.45</i>	<i>3,891.49</i>	<i>103.01</i>
General government	37.20	—	—	—
Protection of persons and property	—	—	50.00	—
Health and sanitation	500.00	—	—	—
Highways	—	—	2,876.49	—
Charities	—	—	—	—
Schools	53.81	309.45	965.00	103.01
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>308.70</i>	<i>—</i>	<i>—</i>
Electric light	—	308.70	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>50.00</i>	<i>—</i>
Municipal indebtedness	—	24,130.09	3,700.00	22,200.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>2,875.00</i>	<i>3,700.00</i>	<i>2,200.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>21,255.09</i>	<i>—</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	10,003.00	7,121.24	2,047.13	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>10,003.00</i>	<i>7,121.24</i>	<i>2,047.13</i>	<i>—</i>
Refunds	40.00	186.91	105.33	9.64
Agency, trust, and investment	17,342.08	9,558.85	35,733.42	3,276.57
<i>Taxes and licenses for State</i>	<i>1,750.00</i>	<i>850.00</i>	<i>3,500.00</i>	<i>850.00</i>
<i>Taxes for county</i>	<i>4,691.83</i>	<i>1,470.47</i>	<i>15,503.59</i>	<i>1,423.44</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,596.05</i>	<i>6,872.38</i>	<i>16,411.23</i>	<i>587.33</i>
<i>All other</i>	<i>304.20</i>	<i>366.00</i>	<i>318.60</i>	<i>415.80</i>
RECAPITULATION.				
Maintenance and interest	\$69,858.14	\$100,745.51	\$103,668.09	\$88,890.49
Permanent debt (except from sinking funds)	—	2,875.00	3,700.00	2,200.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	591.01	618.15	3,941.49	103.01
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	21,255.09	—	20,000.00
Transfers (except to sinking funds) and refunds	10,043.00	7,308.15	2,152.46	9.64
Agency, trust, and investment	17,342.08	9,558.85	35,733.42	3,276.57
Total payments	\$97,834.23	\$142,360.75	\$149,195.46	\$114,479.71
Balance on hand, including funds	64,404.43	53,651.78	43,443.18	17,794.75
GRAND TOTAL	\$162,238.66	\$196,012.53	\$197,638.64	\$132,274.46

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chester POPULATION 1,252	Huntington POPULATION 1,242	Russell POPULATION 1,221	Berkley POPULATION 1,182
REVENUE.	\$139,006.06	\$79,897.95	\$121,271.13	\$77,967.83
General	75,272.60	64,915.09	100,028.69	64,422.57
<i>Taxes</i>	<i>53,628.65</i>	<i>47,668.06</i>	<i>87,167.14</i>	<i>39,287.03</i>
Property, poll, and income	48,253.79	45,268.30	38,359.16	37,428.66
Corporation, bank, etc.	5,374.86	2,399.76	48,807.98	1,858.37
<i>Licenses and permits</i>	<i>1,788.50</i>	<i>1,345.00</i>	<i>1,325.00</i>	<i>52.00</i>
<i>Fines and forfeits</i>	<i>236.00</i>	<i>40.00</i>	—	—
<i>Grants and gifts</i>	<i>19,619.45</i>	<i>15,862.03</i>	<i>11,503.85</i>	<i>25,083.54</i>
For expenses	19,619.45	15,862.03	11,503.85	25,083.54
For outlays	—	—	—	—
<i>All other</i>	—	—	32.70	—
Commercial	63,733.46	14,982.86	21,242.44	13,545.26
<i>Special assessments</i>	—	—	—	150.50
To meet expenses	—	—	—	150.50
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,767.84</i>	<i>1,878.25</i>	<i>1,834.88</i>	<i>1,667.01</i>
<i>Departmental</i>	<i>18,359.61</i>	<i>11,129.97</i>	<i>5,901.70</i>	<i>10,965.82</i>
General government	671.30	70.53	8.75	2.44
Protection of persons and property	48.27	35.05	25.53	153.53
Health and sanitation	—	255.00	—	—
Highways	2,041.00	1,911.10	792.75	2,187.69
Charities	9,429.38	5,914.11	4,670.86	7,842.46
Soldiers' benefits	—	75.00	—	—
Schools	5,216.73	2,650.86	392.16	779.70
Libraries	26.58	18.32	11.65	—
Recreation	—	—	—	—
Unclassified	926.35	200.00	—	—
<i>Public service enterprises</i>	<i>42,725.46</i>	—	<i>13,278.00</i>	—
Electric light	38,233.59	—	7,996.60	—
Water	4,491.87	—	5,281.40	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>84.95</i>	—	100.50	74.50
<i>Interest</i>	<i>795.60</i>	<i>1,974.64</i>	<i>127.36</i>	<i>687.43</i>
On sinking funds	—	—	—	—
On trust and investment funds	37.55	1,241.80	—	56.31
All other	758.05	732.84	127.36	631.12
NON-REVENUE.	\$16,795.75	\$14,212.43	\$94,371.62	\$11,421.17
Offsets to outlays	200.00	1,309.00	2,937.98	172.00
<i>Departmental</i>	<i>200.00</i>	<i>1,309.00</i>	<i>2,897.98</i>	<i>172.00</i>
<i>Public service enterprises</i>	—	—	40.00	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	10,000.00	5,925.00	75,000.00	7,223.63
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>5,925.00</i>	<i>75,000.00</i>	<i>5,499.20</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	1,724.43
<i>Premiums</i>	—	—	—	—
Transfers	2.00	1,227.98	5,000.00	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	2.00	1,227.98	5,000.00	—
Refunds	695.91	534.61	1,791.84	162.27
Agency, trust, and investment	5,897.84	5,215.84	9,641.80	3,863.27
<i>Taxes and licenses for State</i>	<i>1,150.00</i>	<i>950.00</i>	<i>2,600.00</i>	<i>850.00</i>
<i>Taxes for county</i>	<i>2,054.07</i>	<i>3,021.11</i>	<i>4,644.00</i>	<i>1,683.51</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,506.57</i>	<i>749.32</i>	<i>2,185.20</i>	<i>1,014.16</i>
<i>All other</i>	<i>187.20</i>	<i>495.41</i>	<i>212.60</i>	<i>315.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$139,206.06	\$81,206.95	\$124,209.11	\$78,139.83
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	5,925.00	75,000.00	7,223.63
Transfers and refunds	697.91	1,762.59	6,791.84	162.27
Agency, trust, and investment	5,897.84	5,215.84	9,641.80	3,863.27
Total receipts	\$155,801.81	\$94,110.38	\$215,642.75	\$89,389.00
<i>Balance on hand, including funds</i>	<i>46,884.63</i>	<i>16,529.46</i>	<i>66,626.64</i>	<i>10,225.04</i>
GRAND TOTAL	\$202,686.44	\$110,639.84	\$282,269.39	\$99,614.04

Graded According to Population of 1945 — Continued.

PAYMENTS.	Chester POPULATION 1,252	Huntington POPULATION 1,242	Russell POPULATION 1,221	Berkley POPULATION 1,182
Maintenance	\$114,598.67	\$61,775.06	\$84,325.32	\$65,264.22
<i>Departmental</i>	<i>84,438.76</i>	<i>61,771.46</i>	<i>74,986.35</i>	<i>65,170.38</i>
General government	6,050.04	4,000.11	8,268.26	2,791.46
Protection of persons and property	1,602.24	1,481.43	2,760.45	2,019.21
Health and sanitation	969.39	816.86	2,066.28	1,599.87
Highways	19,781.37	13,403.18	10,750.66	12,830.93
Charities	20,193.38	16,462.01	9,775.00	20,871.15
Soldiers' benefits	493.90	436.70	118.71	—
Schools	32,580.58	24,091.09	33,099.65	23,177.30
Libraries	562.34	529.77	717.55	801.38
Recreation	257.31	212.66	642.93	44.47
Pensions	—	—	—	—
Unclassified	1,948.21	337.65	6,786.86	1,034.56
<i>Public service enterprises</i>	<i>29,963.82</i>	<i>—</i>	<i>8,916.67</i>	<i>—</i>
Electric light	28,965.72	—	6,713.65	—
Water	998.10	—	2,203.02	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>196.09</i>	<i>—</i>	<i>422.30</i>	<i>93.89</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>3.60</i>	<i>—</i>	<i>—</i>
Interest	970.85	654.29	1,273.33	38.10
<i>Loans, general purposes</i>	<i>332.10</i>	<i>654.29</i>	<i>591.33</i>	<i>38.10</i>
<i>Loans, public service enterprises</i>	<i>638.75</i>	<i>—</i>	<i>682.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	518.91	639.42	7,300.33	350.06
<i>Departmental</i>	<i>—</i>	<i>639.42</i>	<i>7,300.33</i>	<i>350.06</i>
General government	—	—	1,747.54	—
Protection of persons and property	—	—	4,140.00	—
Health and sanitation	—	—	—	—
Highways	—	—	380.05	250.00
Charities	—	—	—	—
Schools	—	639.42	200.00	—
Libraries	—	—	—	—
Recreation	—	—	832.74	—
Unclassified	—	—	—	100.06
<i>Public service enterprises</i>	<i>518.91</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	518.91	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	15,500.00	8,075.00	111,400.00	1,400.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,500.00</i>	<i>2,150.00</i>	<i>9,000.00</i>	<i>1,400.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>5,925.00</i>	<i>102,400.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2.00	1,227.98	5,000.00	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2.00</i>	<i>1,227.98</i>	<i>5,000.00</i>	<i>—</i>
Refunds	695.91	534.61	1,791.84	162.27
Agency, trust, and investment	5,933.39	4,889.19	14,364.70	3,767.56
<i>Taxes and licenses for State</i>	<i>1,150.00</i>	<i>950.00</i>	<i>2,600.00</i>	<i>850.00</i>
<i>Taxes for county</i>	<i>2,054.07</i>	<i>3,021.11</i>	<i>4,644.00</i>	<i>1,683.51</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,542.12</i>	<i>422.67</i>	<i>6,908.10</i>	<i>918.45</i>
<i>All other</i>	<i>187.20</i>	<i>495.41</i>	<i>212.60</i>	<i>315.60</i>
RECAPITULATION.				
Maintenance and interest	\$115,569.52	\$62,429.35	\$85,598.65	\$65,302.32
Permanent debt (except from sinking funds)	5,500.00	2,150.00	9,000.00	1,400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	518.91	639.42	7,300.33	350.06
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	5,925.00	102,400.00	—
Transfers (except to sinking funds) and refunds	697.91	1,762.59	6,791.84	162.27
Agency, trust, and investment	5,933.39	4,889.19	14,364.70	3,767.56
Total payments	\$138,219.73	\$77,795.55	\$225,455.52	\$70,982.21
Balance on hand, including funds	64,466.71	32,844.29	56,813.87	28,631.83
GRAND TOTAL	\$202,686.44	\$110,639.84	\$282,269.39	\$99,614.04

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hampden POPULATION 1,153	Topsfield POPULATION 1,153	Granby POPULATION 1,143	Berlin POPULATION 1,119
REVENUE.	\$71,819.46	\$102,021.25	\$59,734.25	\$66,345.75
General	62,068.19	87,635.49	51,244.63	49,041.12
<i>Taxes</i>	41,072.61	77,324.79	32,981.96	32,639.46
Property, poll, and income	39,543.58	73,160.04	31,542.97	30,899.69
Corporation, bank, etc.	1,528.93	4,164.75	1,438.99	1,739.77
<i>Licenses and permits</i>	515.25	33.00	1,863.00	253.50
<i>Fines and forfeits</i>	—	110.00	176.60	1.95
<i>Grants and gifts</i>	20,480.43	10,167.70	16,223.07	16,146.21
For expenses	20,480.43	10,167.70	16,223.07	16,146.21
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	9,751.27	14,385.76	8,489.62	17,304.63
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	2,391.95	2,823.26	2,118.36	1,936.74
<i>Departmental</i>	6,845.99	17,936.92	5,406.33	13,894.11
General government	60.16	2.45	367.35	148.45
Protection of persons and property	11.04	110.44	20.23	30.23
Health and sanitation	252.50	—	6.00	110.50
Highways	1,270.00	1,280.25	57.00	5,109.01
Charities	5,218.53	3,740.95	3,960.17	7,547.88
Soldiers' benefits	—	130.00	—	—
Schools	10.25	2,613.29	884.48	909.38
Libraries	11.01	37.03	12.00	38.66
Recreation	—	—	—	—
Unclassified	12.50	122.51	99.10	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	118.39	1,464.80	505.00	422.09
<i>Interest</i>	394.94	2,160.78	459.93	1,051.69
On sinking funds	—	—	—	—
On trust and investment funds	83.86	1,769.01	226.66	494.90
All other	311.08	391.77	233.27	556.79
NON-REVENUE.	\$10,024.66	\$30,488.18	\$11,825.67	\$15,717.11
Offsets to outlays	—	773.81	—	—
<i>Departmental</i>	—	773.81	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	5,050.00	—	4,000.00	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	5,050.00	—	4,000.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	103.36	1,408.04	—	11,214.78
<i>From sinking funds</i>	—	—	—	—
All other	103.36	1,408.04	—	11,214.78
Refunds	279.36	706.69	17.94	106.29
Agency, trust, and investment	4,591.94	27,599.64	7,807.73	4,396.04
<i>Taxes and licenses for State</i>	850.00	2,300.00	800.00	950.00
<i>Taxes for county</i>	1,518.23	4,321.23	2,544.09	1,643.46
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,748.51	20,627.36	4,061.64	1,466.78
All other	475.20	351.00	402.00	335.80
RECAPITULATION.				
Revenue and offsets to outlays	\$71,819.46	\$102,795.06	\$59,734.25	\$66,345.75
Premiums	—	—	—	—
Municipal indebtedness	5,050.00	—	4,000.00	—
Transfers and refunds	382.72	2,114.73	17.94	11,321.07
Agency, trust, and investment	4,591.94	27,599.64	7,807.73	4,396.04
Total receipts	\$81,844.12	\$132,509.43	\$71,559.92	\$82,062.86
Balance on hand, including funds	28,831.66	46,197.69	15,021.92	26,784.90
GRAND TOTAL	\$110,675.68	\$178,707.12	\$86,581.84	\$107,847.76

¹ Includes \$12.51 from administration of trust funds.

Graded According to Population of 1945 — Continued.

PAYMENTS.	Hampden POPULATION 1,153	Topsfield POPULATION 1,153	Granby POPULATION 1,143	Berlin POPULATION 1,119
Maintenance	\$60,765.63	\$76,534.11	\$51,640.94	\$61,185.23
<i>Departmental</i>	<i>60,418.93</i>	<i>73,818.64</i>	<i>61,203.44</i>	<i>60,117.79</i>
General government	3,512.96	6,372.78	3,164.86	2,896.80
Protection of persons and property	1,482.14	4,325.19	1,933.54	2,682.37
Health and sanitation	1,444.19	2,676.22	886.04	1,794.78
Highways	12,684.63	17,277.30	12,153.86	14,167.22
Charities	13,695.86	8,659.78	9,651.99	17,936.59
Soldiers' benefits	50.00	60.22	317.00	167.13
Schools	25,501.61	29,971.68	21,565.04	18,301.38
Libraries	958.90	814.76	678.07	1,191.84
Recreation	65.59	558.57	27.26	56.21
Pensions	—	—	—	—
Unclassified	1,023.05	3,102.14	825.78	923.47
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>346.70</i>	<i>2,668.00</i>	<i>437.50</i>	<i>1,067.44</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>47.47</i>	<i>—</i>	<i>—</i>
Interest	78.66	1,001.25	900.83	117.11
<i>Loans, general purposes</i>	<i>78.66</i>	<i>1,001.25</i>	<i>900.83</i>	<i>117.11</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,488.36	456.96	303.26	—
<i>Departmental</i>	<i>2,488.36</i>	<i>456.96</i>	<i>303.26</i>	<i>—</i>
General government	1,472.09	50.00	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	1,016.27	—	—	—
Charities	—	—	—	—
Schools	—	—	303.26	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	406.96	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	6,300.00	7,000.00	7,000.00	400.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>400.00</i>	<i>7,000.00</i>	<i>3,000.00</i>	<i>400.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,900.00</i>	<i>—</i>	<i>4,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	103.36	1,408.04	—	11,214.78
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>103.36</i>	<i>1,408.04</i>	<i>—</i>	<i>11,214.78</i>
Refunds	* 279.36	706.69	17.94	106.29
Agency, trust, and investment	3,794.11	27,181.46	8,034.39	13,622.61
<i>Taxes and licenses for State</i>	<i>850.00</i>	<i>2,300.00</i>	<i>800.00</i>	<i>950.00</i>
<i>Taxes for county</i>	<i>1,518.23</i>	<i>4,321.28</i>	<i>2,544.09</i>	<i>1,643.46</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>950.68</i>	<i>20,209.18</i>	<i>4,288.30</i>	<i>10,693.35</i>
<i>All other</i>	<i>475.20</i>	<i>351.00</i>	<i>402.00</i>	<i>335.80</i>

RECAPITULATION.

Maintenance and interest	\$60,844.29	\$77,535.36	\$52,541.77	\$61,302.34
Permanent debt (except from sinking funds)	400.00	7,000.00	3,000.00	400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,488.36	456.96	303.26	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,900.00	—	4,000.00	—
Transfers (except to sinking funds) and refunds	382.72	2,114.73	17.94	11,321.07
Agency, trust, and investment	3,794.11	27,181.46	8,034.39	13,622.61
Total payments	\$73,809.48	\$114,288.51	\$67,897.36	\$86,646.02
Balance on hand, including funds	36,866.20	64,418.61	18,684.48	21,201.74
GRAND TOTAL	\$110,675.68	\$178,707.12	\$86,581.84	\$107,847.76

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashby POPULATION 1,110	Rochester POPULATION 1,107	Southampton POPULATION 1,102	East Brookfield POPULATION 1,070
REVENUE.	\$65,566.10	\$76,925.54	\$70,403.96	\$72,522.10
General	52,994.91	62,918.69	54,472.48	57,143.95
<i>Taxes</i>	34,175.66	39,458.40	32,608.33	44,218.36
Property, poll, and income	32,546.01	37,209.97	30,851.34	42,127.78
Corporation, bank, etc.	1,629.65	2,248.43	1,756.99	2,090.58
<i>Licenses and permits</i>	13.50	49.00	1,410.00	674.50
<i>Fines and forfeits</i>	25.00	—	100.00	10.00
<i>Grants and gifts</i>	18,780.75	23,377.81	20,354.15	12,241.09
For expenses	18,780.75	23,377.81	20,354.15	12,241.09
For outlays	—	—	—	—
<i>All other</i>	—	33.48	—	—
Commercial	12,571.19	14,006.85	15,931.48	15,378.15
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	2,267.47	2,116.73	2,441.57	1,552.84
<i>Departmental</i>	8,236.83	11,315.36	9,966.72	9,479.49
General government	70.72	75.11	122.90	10.15
Protection of persons and property	15.40	.40	14.41	12.74
Health and sanitation	144.75	1,231.34	—	—
Highways	2,204.62	1,000.00	3,063.92	3,104.07
Charities	5,436.12	7,127.10	6,275.03	5,525.76
Soldiers' benefits	120.00	120.00	120.00	320.00
Schools	208.22	1,650.71	320.30	334.97
Libraries	37.00	—	33.86	81.65
Recreation	—	—	—	—
Unclassified	—	110.70	6.30	90.15
<i>Public service enterprises</i>	—	32.00	2,013.16	3,943.73
Electric light	—	—	—	—
Water	—	—	2,013.16	3,943.73
All other	—	32.00	—	—
<i>Cemeteries</i>	394.50	80.25	466.00	91.00
<i>Interest</i>	1,672.39	462.51	1,054.03	311.09
On sinking funds	—	—	—	—
On trust and investment funds	1,381.72	269.32	713.36	28.65
All other	290.67	193.19	340.67	282.44
NON-REVENUE.	\$8,267.65	\$5,519.70	\$6,223.57	\$25,386.12
Offsets to outlays	—	—	—	2,000.00
<i>Departmental</i>	—	—	—	2,000.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	—	20,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	20,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	2,733.94	190.78	713.36	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	2,733.94	190.78	713.36	—
Refunds	146.85	23.25	17.72	37.49
Agency, trust, and investment	5,381.86	5,305.67	5,492.49	3,348.63
<i>Taxes and licenses for State</i>	900.00	1,250.00	850.00	850.00
<i>Taxes for county</i>	1,351.05	2,442.26	2,703.10	1,470.47
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	2,635.21	1,138.21	1,642.79	678.16
<i>All other</i>	495.60	475.20	296.60	350.00
RECAPITULATION.				
Revenue and offsets to outlays	\$65,566.10	\$76,925.54	\$70,403.96	\$74,522.10
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	20,000.00
Transfers and refunds	2,885.79	214.03	731.08	37.49
Agency, trust, and investment	5,381.86	5,305.67	5,492.49	3,348.63
Total receipts	\$73,833.75	\$82,445.24	\$76,627.53	\$97,908.22
Balance on hand, including funds	16,216.78	31,346.33	24,485.44	8,386.02
GRAND TOTAL	\$90,050.53	\$113,791.57	\$101,112.97	\$106,294.24

Graded According to Population of 1945 — Continued.

PAYMENTS.	Ashby POPULATION 1,110	Rochester POPULATION 1,107	Southampton POPULATION 1,102	East Brookfield POPULATION 1,070
Maintenance	\$57,393.03	\$63,443.23	\$59,995.83	\$57,204.20
<i>Departmental</i>	<i>56,853.93</i>	<i>63,314.88</i>	<i>58,854.83</i>	<i>54,259.18</i>
General government	2,510.31	4,327.85	3,231.14	3,091.64
Protection of persons and property	1,269.93	627.39	1,692.54	2,754.04
Health and sanitation	1,594.83	2,115.64	318.35	1,186.19
Highways	17,611.75	12,788.98	15,923.89	11,839.53
Charities	12,551.39	17,201.95	15,322.44	13,096.37
Soldiers' benefits	120.00	621.00	500.00	1,579.20
Schools	18,234.33	24,828.68	20,295.54	19,193.15
Libraries	978.06	193.46	642.04	1,060.29
Recreation	345.67	37.57	120.99	28.00
Pensions	—	—	—	—
Unclassified	1,637.66	572.46	807.90	430.77
<i>Public service enterprises</i>	<i>—</i>	<i>32.00</i>	<i>327.20</i>	<i>2,188.48</i>
Electric light	—	—	—	—
Water	—	—	327.20	2,188.48
All other	—	32.00	—	—
<i>Cemeteries</i>	<i>495.12</i>	<i>96.25</i>	<i>813.80</i>	<i>756.54</i>
<i>Administration of trust funds</i>	<i>43.98</i>	—	—	—
Interest	—	—	1,520.00	197.61
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>92.61</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,520.00</i>	<i>105.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	322.71	831.34	5,142.92	489.26
<i>Departmental</i>	<i>322.71</i>	<i>831.34</i>	<i>5,142.92</i>	<i>464.26</i>
General government	—	831.34	—	—
Protection of persons and property	—	—	—	245.00
Health and sanitation	—	—	—	—
Highways	—	—	5,000.00	—
Charities	—	—	—	—
Schools	322.71	—	142.92	219.26
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25.00</i>
Electric light	—	—	—	—
Water	—	—	—	25.00
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	2,000.00	23,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,738.94	190.78	713.36	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,738.94</i>	<i>190.78</i>	<i>713.36</i>	—
Refunds	146.85	23.25	17.72	37.49
Agency, trust, and investment	5,464.12	5,384.21	5,692.49	3,376.86
<i>Taxes and licenses for State</i>	<i>900.00</i>	<i>1,250.00</i>	<i>850.00</i>	<i>850.00</i>
<i>Taxes for county</i>	<i>1,351.05</i>	<i>2,442.26</i>	<i>2,703.10</i>	<i>1,470.47</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,717.47</i>	<i>1,216.75</i>	<i>1,842.79</i>	<i>706.39</i>
<i>All other</i>	<i>495.60</i>	<i>475.20</i>	<i>296.60</i>	<i>350.00</i>
RECAPITULATION.				
Maintenance and interest	\$57,393.03	\$63,443.23	\$61,515.83	\$57,401.81
Permanent debt (except from sinking funds)	—	—	2,000.00	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	322.71	831.34	5,142.92	489.26
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	20,000.00
Transfers (except to sinking funds) and refunds	2,885.79	214.03	731.08	37.49
Agency, trust, and investment	5,464.12	5,384.21	5,692.49	3,376.86
Total payments	\$66,065.65	\$69,872.81	\$75,082.32	\$84,305.42
Balance on hand, including funds	23,984.88	48,918.76	26,030.65	21,988.82
GRAND TOTAL	\$90,050.53	\$113,791.57	\$101,112.97	\$106,294.24

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Harvard POPULATION 1,065	West Stockbridge POPULATION 1,059	Sherborn POPULATION 1,036	Bernardston POPULATION 1,022
REVENUE.	\$90,521.30	\$95,411.64	\$92,062.06	\$61,173.32
General	72,125.95	82,338.54	76,509.52	50,199.33
<i>Taxes</i>	66,352.72	60,250.73	66,110.91	29,698.57
Property, poll, and income	53,114.99	54,806.24	62,243.62	28,259.58
Corporation, bank, etc.	3,237.73	5,444.49	3,867.29	1,438.99
<i>Licenses and permits</i>	54.00	1,029.00	41.00	1,250.50
<i>Fines and forfeits</i>	—	28.02	5.00	140.00
<i>Grants and gifts</i>	15,719.23	21,030.79	10,352.61	19,110.26
For expenses	15,719.23	21,030.79	10,302.61	15,110.26
For outlays	—	—	50.00	4,000.00
<i>All other</i>	—	—	—	—
Commercial	18,395.35	13,073.10	15,552.54	10,973.99
<i>Special assessments</i>	—	—	366.00	—
To meet expenses	—	—	366.00	—
To meet outlays	—	—	—	—
<i>Privileges</i>	2,846.35	1,687.28	2,843.38	1,087.08
<i>Departmental</i>	10,725.14	10,867.70	10,557.03	6,407.84
General government	35.15	30.00	147.00	13.05
Protection of persons and property	144.50	18.04	10.80	35.90
Health and sanitation	—	—	10.50	—
Highways	1,112.45	2,866.73	5,556.25	1,054.50
Charities	7,778.43	7,946.93	4,461.98	4,646.44
Soldiers' benefits	120.00	—	70.00	—
Schools	1,182.12	—	—	613.72
Libraries	352.49	6.00	23.25	43.73
Recreation	—	—	41.25	—
Unclassified	—	—	236.00	—
<i>Public service enterprises</i>	5.80	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	5.80	—	—	—
<i>Cemeteries</i>	873.73	219.36	222.81	—
<i>Interest</i>	5,944.33	298.76	1,565.32	3,479.57
On sinking funds	—	—	—	—
On trust and investment funds	3,265.60	24.71	1,138.35	3,274.21
All other	678.73	274.05	424.97	205.36
NON-REVENUE.	\$12,936.58	\$14,400.48	\$31,495.14	\$8,586.68
Offsets to outlays	—	—	66.40	—
<i>Departmental</i>	—	—	66.40	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	9,375.00	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	9,375.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	2,822.43	9,990.60	10,400.00	4,199.98
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	2,822.43	9,990.60	10,400.00	4,199.98
Refunds	250.15	154.89	28.29	108.59
Agency, trust, and investment	9,864.00	4,254.99	11,625.45	4,278.11
<i>Taxes and licenses for State</i>	1,800.00	1,100.00	2,150.00	800.00
<i>Taxes for county</i>	3,113.93	1,842.10	3,227.51	2,144.84
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	4,529.87	1,243.29	5,868.94	1,012.27
<i>All other</i>	420.20	69.60	379.00	321.00
RECAPITULATION.				
Revenue and offsets to outlays	\$90,521.30	\$95,411.64	\$92,128.46	\$61,173.32
Premiums	—	—	—	—
Municipal indebtedness	—	—	9,375.00	—
Transfers and refunds	3,072.58	10,145.49	10,428.29	4,308.57
Agency, trust, and investment	9,864.00	4,254.99	11,625.45	4,278.11
Total receipts	\$103,457.88	\$109,812.12	\$123,557.20	\$69,760.00
Balance on hand, including funds	20,991.10	55,566.85	33,354.63	32,695.69
GRAND TOTAL	\$124,448.98	\$145,378.97	\$156,911.83	\$102,455.69

Graded According to Population of 1945 — Continued.

PAYMENTS.	Harvard POPULATION 1,065	West Stockbridge POPULATION 1,059	Sherborn POPULATION 1,036	Bernardston POPULATION 1,022
Maintenance	\$79,481.99	\$67,172.37	\$73,044.93	\$48,912.55
<i>Departmental</i>	<i>78,155.01</i>	<i>66,079.01</i>	<i>71,652.39</i>	<i>48,762.07</i>
General government	4,290.52	4,072.68	4,389.05	2,764.78
Protection of persons and property	6,022.52	764.02	4,218.59	1,307.55
Health and sanitation	4,366.99	1,196.16	1,461.69	1,256.50
Highways	16,573.19	17,235.19	24,543.51	11,005.02
Charities	15,666.28	20,972.63	10,209.18	10,886.13
Soldiers' benefits	440.00	488.00	—	152.00
Schools	25,331.55	18,742.30	22,085.81	19,261.24
Libraries	3,176.92	496.58	1,804.62	582.87
Recreation	1,063.69	32.42	780.33	270.81
Pensions	—	—	—	—
Unclassified	1,223.35	2,079.03	2,159.61	1,275.17
<i>Public service enterprises</i>	<i>2.90</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	2.90	—	—	—
<i>Cemeteries</i>	<i>1,324.08</i>	<i>1,093.36</i>	<i>1,392.54</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>150.48</i>
Interest	309.00	135.00	39.22	—
<i>Loans, general purposes</i>	<i>309.00</i>	<i>135.00</i>	<i>39.22</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	1,913.88	—	848.43	3,471.52
<i>Departmental</i>	<i>1,913.88</i>	<i>—</i>	<i>742.65</i>	<i>3,471.52</i>
General government	—	—	—	2,943.24
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	305.00	—	500.00	—
Charities	—	—	—	—
Schools	1,608.88	—	242.65	528.28
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	105.78	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,000.00	2,000.00	9,526.22	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,000.00</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>9,526.22</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,822.43	9,990.60	10,400.00	4,199.98
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,822.43</i>	<i>9,990.60</i>	<i>10,400.00</i>	<i>4,199.98</i>
Refunds	250.15	154.89	28.29	108.59
Agency, trust, and investment	9,857.99	14,077.07	21,672.30	3,907.26
<i>Taxes and licenses for State</i>	<i>1,800.00</i>	<i>1,100.00</i>	<i>2,150.00</i>	<i>800.00</i>
<i>Taxes for county</i>	<i>3,113.93</i>	<i>1,842.10</i>	<i>3,227.51</i>	<i>2,144.84</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,533.86</i>	<i>11,068.97</i>	<i>15,897.19</i>	<i>641.42</i>
<i>All other</i>	<i>420.20</i>	<i>66.00</i>	<i>397.60</i>	<i>321.00</i>
RECAPITULATION.				
Maintenance and interest	\$79,790.99	\$67,307.37	\$73,084.15	\$48,912.55
Permanent debt (except from sinking funds)	5,000.00	2,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,913.88	—	848.43	3,471.52
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	9,526.22	—
Transfers (except to sinking funds) and refunds	3,072.58	10,145.49	10,428.29	4,308.57
Agency, trust, and investment	9,857.99	14,077.07	21,672.30	3,907.26
Total payments	\$99,635.44	\$93,529.93	\$115,559.39	\$60,599.90
<i>Balance on hand, including funds</i>	<i>24,818.54</i>	<i>51,849.04</i>	<i>41,852.44</i>	<i>41,855.79</i>
GRAND TOTAL	\$124,448.98	\$145,378.97	\$156,911.83	\$102,455.69

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hubbardston POPULATION 1,019	Sunderland POPULATION 1,018	Halifax POPULATION 997	Brimfield POPULATION 975
REVENUE.	\$84,168.80	\$56,879.64	\$89,855.49	\$82,934.46
General	69,420.64	48,974.68	68,734.60	64,966.36
<i>Taxes</i>	<i>38,664.72</i>	<i>33,199.51</i>	<i>49,226.60</i>	<i>40,209.40</i>
Property, poll, and income	37,495.54	31,310.83	47,158.05	38,484.02
Corporation, bank, etc.	1,169.18	1,888.68	2,068.55	1,725.38
<i>Licenses and permits</i>	<i>2.00</i>	<i>7.00</i>	<i>423.00</i>	<i>236.50</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>50.00</i>	<i>63.45</i>
<i>Grants and gifts</i>	<i>30,753.92</i>	<i>15,768.17</i>	<i>19,035.00</i>	<i>24,457.01</i>
For expenses	30,753.92	15,768.17	19,035.00	24,457.01
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	14,748.16	7,904.96	21,120.89	17,968.10
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,683.27</i>	<i>1,939.24</i>	<i>2,706.25</i>	<i>1,813.98</i>
<i>Departmental</i>	<i>12,065.12</i>	<i>5,375.03</i>	<i>17,205.77</i>	<i>14,924.31</i>
General government	23.20	10.00	210.95	157.95
Protection of persons and property	62.30	54.39	21.18	16.65
Health and sanitation	58.40	271.43	—	—
Highways	3,545.12	—	2,007.00	4,536.02
Charities	7,959.40	4,712.50	12,174.73	6,637.31
Soldiers' benefits	135.00	270.00	60.00	58.00
Schools	124.75	—	2,730.34	3,315.69
Libraries	154.45	13.71	1.57	10.75
Recreation	—	43.00	—	—
Unclassified	2.50	—	—	191.94
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>392.32</i>	<i>207.50</i>	<i>601.79</i>
<i>Interest</i>	<i>999.77</i>	<i>198.37</i>	<i>1,001.37</i>	<i>628.02</i>
On sinking funds	—	—	—	—
On trust and investment funds	526.59	182.96	4.83	360.00
All other	473.18	15.41	996.54	268.02
NON-REVENUE.	\$4,675.98	\$15,011.49	\$25,238.24	\$35,612.00
Offsets to outlays	—	—	529.82	111.00
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>529.82</i>	<i>111.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	10,000.00	4,000.00	24,875.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>10,000.00</i>	<i>4,000.00</i>	<i>24,875.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	500.00	30.00	15,020.00	5,449.31
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	500.00	30.00	15,020.00	5,449.31
Refunds	174.83	77.30	351.43	33.45
Agency, trust, and investment	4,001.15	4,904.19	5,336.99	5,143.24
<i>Taxes and licenses for State</i>	<i>650.00</i>	<i>1,050.00</i>	<i>1,150.00</i>	<i>850.00</i>
<i>Taxes for county</i>	<i>1,124.48</i>	<i>2,815.10</i>	<i>2,246.88</i>	<i>1,518.23</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,888.87</i>	<i>790.69</i>	<i>1,542.71</i>	<i>2,274.81</i>
All other	337.80	248.40	397.40	500.20
RECAPITULATION.				
Revenue and offsets to outlays	\$84,168.80	\$56,879.64	\$90,385.31	\$83,045.46
Premiums	—	—	—	—
Municipal indebtedness	—	10,000.00	4,000.00	24,875.00
Transfers and refunds	674.83	107.30	15,371.43	5,482.76
Agency, trust, and investment	4,001.15	4,904.19	5,336.99	5,143.24
Total receipts	\$88,844.78	\$71,891.13	\$115,093.73	\$118,546.46
Balance on hand, including funds	42,592.00	14,171.55	35,403.75	18,581.96
GRAND TOTAL	\$131,436.78	\$86,062.68	\$150,497.48	\$132,128.42

Graded According to Population of 1945 — Continued.

PAYMENTS.	Hubbardston POPULATION 1,019	Sunderland POPULATION 1,018	Halifax POPULATION 997	Brimfield POPULATION 975
Maintenance	\$79,086.88	\$45,377.09	\$70,248.36	\$73,022.80
<i>Departmental</i>	<i>79,086.88</i>	<i>44,789.17</i>	<i>69,794.86</i>	<i>72,197.95</i>
General government	3,017.57	2,940.40	6,812.91	5,504.71
Protection of persons and property	2,154.77	1,084.54	3,686.91	2,073.91
Health and sanitation	995.16	2,045.57	2,420.37	452.81
Highways	18,530.80	9,823.40	13,666.22	20,160.86
Charities	24,908.08	7,821.67	22,911.79	15,093.71
Soldiers' benefits	168.28	79.00	91.00	—
Schools	26,150.02	19,325.42	18,603.79	26,701.20
Libraries	1,614.88	715.31	501.25	1,194.41
Recreation	99.88	209.68	311.69	131.27
Pensions	—	—	—	—
Unclassified	1,447.44	744.18	788.93	885.07
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>587.02</i>	<i>453.50</i>	<i>824.85</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	508.32	201.70	10.00	661.74
<i>Loans, general purposes</i>	<i>508.32</i>	<i>201.70</i>	<i>10.00</i>	<i>661.74</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	115.50	1,280.32	2,401.80	1,316.98
<i>Departmental</i>	<i>115.50</i>	<i>1,280.32</i>	<i>2,401.80</i>	<i>1,316.98</i>
General government	—	93.10	2,001.27	136.60
Protection of persons and property	—	48.84	—	—
Health and sanitation	—	1,106.68	—	—
Highways	—	—	—	—
Charities	—	—	—	—
Schools	115.50	—	303.69	1,180.38
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	31.70	96.84	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,370.00	11,000.00	4,000.00	26,875.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,370.00</i>	<i>1,000.00</i>	<i>—</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>10,000.00</i>	<i>4,000.00</i>	<i>24,875.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	500.00	30.00	15,020.00	5,449.31
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>500.00</i>	<i>30.00</i>	<i>15,020.00</i>	<i>5,449.31</i>
Refunds	174.83	77.30	351.43	33.45
Agency, trust, and investment	3,603.59	4,655.95	19,639.72	10,267.81
<i>Taxes and licenses for State</i>	<i>650.00</i>	<i>1,050.00</i>	<i>1,150.00</i>	<i>850.00</i>
<i>Taxes for county</i>	<i>1,124.48</i>	<i>2,815.10</i>	<i>2,246.88</i>	<i>1,518.23</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,491.31</i>	<i>542.45</i>	<i>15,845.44</i>	<i>7,399.38</i>
<i>All other</i>	<i>337.80</i>	<i>248.40</i>	<i>397.40</i>	<i>500.20</i>
RECAPITULATION.				
Maintenance and interest	\$79,595.20	\$45,578.79	\$70,258.36	\$73,684.54
Permanent debt (except from sinking funds)	1,370.00	1,000.00	—	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	115.50	1,280.32	2,401.80	1,316.98
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	10,000.00	4,000.00	24,875.00
Transfers (except to sinking funds) and refunds	674.83	107.30	15,371.43	5,482.76
Agency, trust, and investment	3,603.59	4,655.95	19,639.72	10,267.81
Total payments	\$85,359.12	\$62,622.36	\$111,671.31	\$117,627.09
Balance on hand, including funds	46,077.66	23,440.32	38,826.17	14,501.33
GRAND TOTAL	\$131,436.78	\$86,062.68	\$150,497.48	\$132,128.42

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Whately POPULATION 973	Ashfield POPULATION 933	Gill POPULATION 918	New Marlborough POPULATION 896
REVENUE.	\$65,470.35	\$77,354.39	\$45,285.24	\$77,814.02
General	55,699.84	58,243.10	38,227.94	66,302.16
<i>Taxes</i>	<i>33,102.87</i>	<i>31,768.04</i>	<i>21,577.60</i>	<i>40,234.56</i>
Property, poll, and income	33,214.19	29,657.81	19,915.80	37,655.71
Corporation, bank, etc.	1,888.68	2,110.23	1,661.70	2,578.85
<i>Licenses and permits</i>	<i>1,210.50</i>	<i>42.50</i>	<i>7.50</i>	<i>134.50</i>
<i>Fines and forfeits</i>	<i>315.00</i>	—	—	<i>20.00</i>
<i>Grants and gifts</i>	<i>19,068.72</i>	<i>26,432.56</i>	<i>16,642.94</i>	<i>25,913.10</i>
For expenses	19,068.72	26,432.56	16,642.94	25,913.10
For outlays	—	—	—	—
<i>All other</i>	<i>2.75</i>	—	—	—
Commercial	9,770.51	19,111.29	7,057.30	11,511.86
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,917.16</i>	<i>1,885.72</i>	<i>1,549.74</i>	<i>1,757.20</i>
<i>Departmental</i>	<i>6,860.97</i>	<i>16,003.41</i>	<i>5,207.43</i>	<i>9,473.62</i>
General government	16.40	164.00	53.56	61.00
Protection of persons and property	40.35	13.43	12.43	17.67
Health and sanitation	—	—	—	—
Highways	1,529.09	6,143.50	1,261.14	2,771.15
Charities	5,154.13	5,335.55	3,489.65	6,577.63
Soldiers' benefits	120.00	—	—	36.17
Schools	—	4,220.50	367.19	—
Libraries	—	14.00	18.46	—
Recreation	—	5.00	—	—
Unclassified	1.00	107.43	5.00	10.00
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>333.76</i>	—	<i>23.00</i>	<i>90.00</i>
<i>Interest</i>	<i>658.62</i>	<i>1,222.16</i>	<i>277.13</i>	<i>191.04</i>
On sinking funds	—	—	—	—
On trust and investment funds	194.27	\$63.51	112.01	3.64
All other	464.35	358.65	165.12	187.40
NON-REVENUE.	\$10,624.25	\$8,340.60	\$9,647.87	\$15,649.55
Offsets to outlays	125.00	—	—	110.00
<i>Departmental</i>	<i>125.00</i>	—	—	<i>110.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	5,000.00	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	<i>5,000.00</i>	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	5,337.57	1,051.31	204.65	9,591.83
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>5,337.57</i>	<i>1,051.31</i>	<i>204.65</i>	<i>9,591.83</i>
Refunds	19.39	64.06	16.90	165.45
Agency, trust, and investment	5,142.29	7,225.23	4,426.32	5,782.27
<i>Taxes and licenses for State</i>	<i>1,050.00</i>	<i>1,000.00</i>	<i>850.00</i>	<i>1,050.00</i>
<i>Taxes for county</i>	<i>2,815.10</i>	<i>2,681.05</i>	<i>2,278.89</i>	<i>1,758.36</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,096.59</i>	<i>3,204.18</i>	<i>922.23</i>	<i>2,583.71</i>
<i>All other</i>	<i>180.60</i>	<i>340.00</i>	<i>375.20</i>	<i>390.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$65,595.35	\$77,354.39	\$45,285.24	\$77,924.02
Premiums	—	—	—	—
Municipal indebtedness	—	—	5,000.00	—
Transfers and refunds	5,356.96	1,115.37	221.55	9,737.28
Agency, trust, and investment	5,142.29	7,225.23	4,426.32	5,782.27
Total receipts	\$76,094.60	\$85,694.99	\$54,933.11	\$93,463.57
Balance on hand, including funds	24,411.39	41,158.01	17,328.59	35,668.24
GRAND TOTAL	\$100,505.99	\$126,853.00	\$72,261.70	\$129,131.81

Graded According to Population of 1945 — Continued.

PAYMENTS.	Whatley POPULATION 973	Ashfield POPULATION 933	Gill POPULATION 918	New Marlborough POPULATION 896
Maintenance	\$48,475.10	\$72,777.96	\$40,882.35	\$67,640.61
<i>Departmental</i>	<i>47,970.40</i>	<i>72,777.96</i>	<i>40,809.75</i>	<i>67,237.14</i>
General government	2,786.75	3,506.41	1,902.20	3,160.91
Protection of persons and property	989.22	1,035.32	491.37	1,524.09
Health and sanitation	440.60	676.34	1,149.42	843.00
Highways	11,299.86	28,143.68	11,635.46	21,205.30
Charities	9,847.66	12,147.34	3,887.86	18,734.05
Soldiers' benefits	220.00	—	—	—
Schools	21,365.50	24,563.49	20,721.45	20,747.15
Libraries	259.30	1,172.13	815.26	654.64
Recreation	30.95	242.26	26.53	30.21
Pensions	—	—	—	—
Unclassified	730.56	1,290.99	180.20	337.79
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>504.70</i>	<i>—</i>	<i>72.60</i>	<i>403.47</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	420.00	24.72	297.50
<i>Loans, general purposes</i>	<i>—</i>	<i>420.00</i>	<i>24.72</i>	<i>297.50</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	—	254.80	—	—
<i>Departmental</i>	<i>—</i>	<i>254.80</i>	<i>—</i>	<i>—</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	—	—	—
Charities	—	—	—	—
Schools	—	254.80	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	2,000.00	5,500.00	2,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>2,000.00</i>	<i>500.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	5,337.57	1,051.31	204.65	9,591.83
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>5,337.57</i>	<i>1,051.31</i>	<i>204.65</i>	<i>9,591.83</i>
Refunds	19.39	64.06	16.90	165.45
Agency, trust, and investment	9,859.56	6,910.11	4,397.68	15,315.11
<i>Taxes and licenses for State</i>	<i>1,050.00</i>	<i>1,000.00</i>	<i>850.00</i>	<i>1,050.00</i>
<i>Taxes for county</i>	<i>2,815.10</i>	<i>2,681.05</i>	<i>2,278.89</i>	<i>1,768.86</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,813.86</i>	<i>2,889.06</i>	<i>893.59</i>	<i>12,118.55</i>
<i>All other</i>	<i>180.60</i>	<i>340.00</i>	<i>575.20</i>	<i>388.40</i>
RECAPITULATION.				
Maintenance and interest	\$48,475.10	\$73,197.96	\$40,907.07	\$67,938.11
Permanent debt (except from sinking funds)	—	2,000.00	500.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	254.80	—	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	5,000.00	—
Transfers (except to sinking funds) and refunds	5,356.96	1,115.37	221.55	9,757.28
Agency, trust, and investment	9,859.56	6,910.11	4,397.68	15,315.11
Total payments	\$63,691.62	\$83,478.24	\$51,026.30	\$95,010.50
<i>Balance on hand, including funds</i>	<i>36,814.37</i>	<i>43,374.76</i>	<i>21,235.40</i>	<i>34,121.31</i>
GRAND TOTAL	\$100,505.99	\$126,853.00	\$72,261.70	\$129,131.81

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Conway POPULATION 867	Princeton POPULATION 866	Wellfleet POPULATION 851	Bolton POPULATION 850
REVENUE.	\$75,330.45	\$100,987.64	\$96,309.52	\$71,084.04
General	61,223.84	66,244.15	83,837.88	57,688.73
<i>Taxes</i>	<i>32,473.31</i>	<i>48,272.44</i>	<i>67,000.57</i>	<i>40,832.50</i>
Property, poll, and income	30,832.17	46,473.70	63,959.36	39,273.63
Corporation, bank, etc.	1,641.14	1,798.74	3,041.21	1,618.87
<i>Licenses and permits</i>	<i>361.00</i>	—	<i>326.00</i>	<i>29.00</i>
<i>Fines and forfeits</i>	—	—	<i>10.00</i>	<i>14.90</i>
<i>Grants and gifts</i>	<i>28,389.53</i>	<i>17,971.71</i>	<i>16,601.31</i>	<i>16,752.33</i>
For expenses	28,389.53	17,971.71	16,601.31	16,752.33
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	14,106.61	34,743.49	12,471.64	13,395.31
<i>Special assessments</i>	—	—	<i>262.50</i>	—
To meet expenses	—	—	262.50	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,275.70</i>	<i>1,653.81</i>	<i>1,227.69</i>	<i>1,485.67</i>
<i>Departmental</i>	<i>11,897.38</i>	<i>12,853.91</i>	<i>9,593.37</i>	<i>10,606.38</i>
General government	104.15	126.80	29.75	134.00
Protection of persons and property	20.93	237.15	39.77	—
Health and sanitation	48.00	—	734.85	14.00
Highways	3,297.85	8,344.76	75.65	3,576.36
Charities	6,999.05	3,283.73	8,530.35	6,100.52
Soldiers' benefits	—	—	—	140.00
Schools	1,419.11	785.50	158.00	601.84
Libraries	—	80.24	25.00	17.06
Recreation	—	—	—	—
Unclassified	8.29	.73	—	22.60
<i>Public service enterprises</i>	—	<i>19,157.65</i>	—	—
Electric light	—	19,157.65	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>314.27</i>	<i>626.95</i>	<i>22.50</i>
<i>Interest</i>	<i>933.53</i>	<i>753.85</i>	<i>761.13</i>	<i>1,280.76</i>
On sinking funds	—	—	—	—
On trust and investment funds	523.31	512.69	60.00	911.88
All other	410.22	246.16	701.13	368.88
NON-REVENUE.	\$4,461.71	\$27,782.86	\$20,345.65	\$23,469.67
Offsets to outlays	—	475.16	814.50	30.00
<i>Departmental</i>	—	<i>475.16</i>	<i>814.50</i>	<i>30.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	20,000.00	2,000.00	8,500.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	<i>20,000.00</i>	<i>2,000.00</i>	<i>8,500.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	131.51	2,745.88	60.00	5,145.10
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>131.51</i>	<i>2,745.88</i>	<i>60.00</i>	<i>5,145.10</i>
Refunds	286.62	230.32	207.42	451.01
Agency, trust, and investment	4,043.58	4,331.50	17,263.73	9,343.56
<i>Taxes and licenses for State</i>	<i>850.00</i>	<i>1,000.00</i>	<i>1,650.00</i>	<i>900.00</i>
<i>Taxes for county</i>	<i>2,273.89</i>	<i>1,729.96</i>	<i>5,954.86</i>	<i>1,556.97</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>718.49</i>	<i>1,209.74</i>	<i>9,483.67</i>	<i>6,514.39</i>
<i>All other</i>	<i>196.20</i>	<i>391.80</i>	<i>175.20</i>	<i>372.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$75,330.45	\$101,462.80	\$97,124.02	\$71,114.04
Premiums	—	—	—	—
Municipal indebtedness	—	20,000.00	2,000.00	8,500.00
Transfers and refunds	418.13	2,976.20	267.42	5,596.11
Agency, trust, and investment	4,043.58	4,331.50	17,263.73	9,343.56
Total receipts	\$79,792.16	\$128,770.50	\$116,655.17	\$94,553.71
<i>Balance on hand, including funds</i>	<i>27,613.54</i>	<i>8,082.06</i>	<i>42,784.65</i>	<i>33,269.34</i>
GRAND TOTAL	\$107,405.70	\$136,852.56	\$159,439.82	\$127,823.05

Graded According to Population of 1945 — Continued.

PAYMENTS.	Conway POPULATION 867	Princeton POPULATION 866	Wellfleet POPULATION 851	Bolton POPULATION 850
Maintenance	\$64,043.24	\$86,200.90	\$78,309.65	\$59,179.88
<i>Departmental</i>	<i>63,974.59</i>	<i>68,971.18</i>	<i>77,638.19</i>	<i>58,980.28</i>
General government	3,252.27	4,227.84	6,985.38	3,578.78
Protection of persons and property	1,145.71	3,797.52	4,427.67	2,384.30
Health and sanitation	520.70	1,359.03	5,110.77	1,557.80
Highways	17,612.02	22,883.91	13,198.69	17,959.45
Charities	17,699.52	9,063.58	27,331.45	15,111.02
Soldiers' benefits	—	155.80	—	80.00
Schools	23,124.73	25,049.21	17,012.28	16,050.10
Libraries	—	961.86	689.33	722.88
Recreation	81.71	158.39	200.31	50.79
Pensions	—	—	—	—
Unclassified	537.93	1,314.04	2,682.31	1,485.16
<i>Public service enterprises</i>	<i>—</i>	<i>16,802.14</i>	<i>—</i>	<i>—</i>
Electric light	—	16,802.14	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>68.65</i>	<i>427.58</i>	<i>671.46</i>	<i>172.85</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>26.75</i>
Interest	—	332.71	1,149.19	72.04
<i>Loans, general purposes</i>	<i>—</i>	<i>332.71</i>	<i>1,149.19</i>	<i>72.04</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	—	3,286.85	2,206.34	114.08
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>2,206.34</i>	<i>114.08</i>
General government	—	—	1,065.00	—
Protection of persons and property	—	—	286.46	100.00
Health and sanitation	—	—	—	—
Highways	—	—	548.00	—
Charities	—	—	—	—
Schools	—	—	306.88	14.08
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>3,286.85</i>	<i>—</i>	<i>—</i>
Electric light	—	3,286.85	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	23,300.00	13,000.00	9,100.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>3,300.00</i>	<i>3,000.00</i>	<i>600.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>20,000.00</i>	<i>10,000.00</i>	<i>8,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	131.51	2,745.88	60.00	5,145.10
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>131.51</i>	<i>2,745.88</i>	<i>60.00</i>	<i>5,145.10</i>
Refunds	286.62	230.32	207.42	451.01
Agency, trust, and investment	4,435.38	4,478.24	16,973.48	14,535.08
<i>Taxes and licenses for State</i>	<i>850.00</i>	<i>1,000.00</i>	<i>1,650.00</i>	<i>900.00</i>
<i>Taxes for county</i>	<i>2,278.89</i>	<i>1,729.96</i>	<i>5,954.86</i>	<i>1,556.97</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,110.29</i>	<i>1,360.08</i>	<i>9,193.42</i>	<i>11,666.91</i>
<i>All other</i>	<i>196.20</i>	<i>388.20</i>	<i>175.20</i>	<i>411.20</i>
RECAPITULATION.				
Maintenance and interest	\$64,043.24	\$86,533.61	\$79,458.84	\$59,251.92
Permanent debt (except from sinking funds)	—	3,300.00	3,000.00	600.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	3,286.85	2,206.34	114.08
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	20,000.00	10,000.00	8,500.00
Transfers (except to sinking funds) and refunds	418.13	2,976.20	267.42	5,596.11
Agency, trust, and investment	4,435.38	4,478.24	16,973.48	14,535.08
Total payments	\$68,896.75	\$120,574.90	\$111,906.08	\$88,597.19
<i>Balance on hand, including funds</i>	<i>38,508.95</i>	<i>16,277.66</i>	<i>47,533.74</i>	<i>39,225.86</i>
GRAND TOTAL	\$107,405.70	\$136,852.56	\$159,439.82	\$127,823.05

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Paxton POPULATION 850	Charlemonst POPULATION 812	Boxford POPULATION 811	Brewster POPULATION 757
REVENUE.	\$97,755.58	\$72,101.82	\$62,993.83	\$88,498.70
General	51,974.56	56,902.03	54,094.89	75,566.19
<i>Taxes</i>	37,627.60	36,185.88	40,454.39	58,865.91
Property, poll, and income	36,098.67	34,738.05	38,745.59	55,798.05
Corporation, bank, etc.	1,528.93	1,447.83	1,708.80	3,057.86
<i>Licenses and permits</i>	631.50	791.00	252.00	746.00
<i>Fines and forfeits</i>	5.00	19.00	—	10.00
<i>Grants and gifts</i>	13,710.46	19,906.15	13,388.50	15,954.28
For expenses	13,710.46	19,906.15	13,388.50	15,954.28
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	45,781.02	15,199.79	8,898.94	12,932.51
<i>Special assessments</i>	—	—	398.75	62.25
To meet expenses	—	—	398.75	62.25
To meet outlays	—	—	—	—
<i>Privileges</i>	1,930.12	1,417.98	1,867.59	2,861.44
<i>Departmental</i>	5,895.38	13,171.31	5,409.11	9,450.82
General government	71.75	297.00	167.49	134.75
Protection of persons and property	6.91	20.92	146.50	682.50
Health and sanitation	—	—	—	28.50
Highways	2,669.76	3,012.80	1,492.76	78.90
Charities	2,790.89	7,917.15	3,526.75	7,133.80
Soldiers' benefits	—	—	—	—
Schools	24.50	1,906.79	—	1,360.02
Libraries	—	15.74	—	—
Recreation	324.00	—	—	9.00
Unclassified	7.57	.91	75.61	23.35
<i>Public service enterprises</i>	35,562.52	—	—	—
Electric light	31,153.17	—	—	—
Water	4,409.35	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	622.80	—	—	23.00
<i>Interest</i>	1,770.20	610.50	1,223.49	555.00
On sinking funds	—	—	—	—
On trust and investment funds	1,490.63	293.98	892.23	7.51
All other	279.57	316.52	331.26	527.49
NON-REVENUE.	\$16,857.88	\$12,651.66	\$11,919.74	\$9,553.81
Offsets to outlays	285.00	—	566.66	900.00
<i>Departmental</i>	285.00	—	566.66	900.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	10,000.00	5,000.00	5,000.00	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	10,000.00	5,000.00	5,000.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	1,481.25	263.33	2,305.11	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	1,481.25	263.33	2,305.11	—
Refunds	177.06	13.74	142.76	86.10
Agency, trust, and investment	4,914.57	7,374.59	3,905.21	8,567.71
<i>Taxes and licenses for State</i>	850.00	750.00	950.00	1,700.00
<i>Taxes for county</i>	1,470.47	2,010.79	1,784.87	6,155.31
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	2,270.50	4,391.60	938.34	616.00
<i>All other</i>	323.60	222.20	232.00	116.40
RECAPITULATION.				
Revenue and offsets to outlays	\$98,040.58	\$72,101.82	\$63,560.49	\$89,398.70
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	5,000.00	5,000.00	—
Transfers and refunds	1,658.31	277.07	2,447.87	86.10
Agency, trust, and investment	4,914.57	7,374.59	3,905.21	8,567.71
Total receipts	\$114,613.46	\$84,753.48	\$74,913.57	\$98,052.51
Balance on hand, including funds	46,064.31	27,477.56	34,446.44	22,326.05
GRAND TOTAL	\$160,677.77	\$112,231.04	\$109,360.01	\$120,378.56

Graded According to Population of 1945 — Continued.

PAYMENTS.	Paxton POPULATION 850	Charlemon't POPULATION 812	Boxford POPULATION 811	Brewster POPULATION 757
Maintenance	\$82,582.76	\$65,981.73	\$56,479.56	\$68,810.89
<i>Departmental</i>	<i>49,845.18</i>	<i>65,981.73</i>	<i>56,129.56</i>	<i>68,787.80</i>
General government	3,992.19	4,093.64	3,941.80	6,579.97
Protection of persons and property	4,505.62	1,165.93	3,759.34	4,129.15
Health and sanitation	1,201.89	1,521.71	1,563.58	2,015.56
Highways	12,517.01	17,599.34	16,847.82	13,584.42
Charities	6,588.60	18,392.76	8,686.61	17,748.10
Soldiers' benefits	—	84.00	96.25	208.00
Schools	17,908.25	21,594.43	18,888.73	21,630.03
Libraries	1,395.84	462.90	625.33	493.64
Recreation	285.95	68.28	142.58	440.26
Pensions	—	—	—	—
Unclassified	1,449.83	998.74	1,577.52	1,958.67
<i>Public service enterprises</i>	<i>31,735.06</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	29,266.49	—	—	—
Water	2,468.57	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>675.30</i>	<i>—</i>	<i>350.00</i>	<i>23.00</i>
<i>Administration of trust funds</i>	<i>327.22</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,706.38	38.56	156.90	40.00
<i>Loans, general purposes</i>	<i>288.88</i>	<i>38.56</i>	<i>166.90</i>	<i>40.00</i>
<i>Loans, public service enterprises</i>	<i>2,417.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,472.77	—	—	59.26
<i>Departmental</i>	<i>1,514.11</i>	<i>—</i>	<i>—</i>	<i>59.26</i>
General government	47.50	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	1,466.61	—	—	59.26
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>958.66</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	958.66	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	19,890.00	6,500.00	7,000.00	3,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,890.00</i>	<i>1,500.00</i>	<i>2,000.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>5,000.00</i>	<i>5,000.00</i>	<i>1,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,481.25	263.33	2,305.11	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,481.25</i>	<i>263.33</i>	<i>2,305.11</i>	<i>—</i>
Refunds	177.06	13.74	142.76	86.10
Agency, trust, and investment	4,911.80	7,387.74	6,487.20	8,575.22
<i>Taxes and licenses for State</i>	<i>850.00</i>	<i>750.00</i>	<i>950.00</i>	<i>1,700.00</i>
<i>Taxes for county</i>	<i>1,470.47</i>	<i>2,010.79</i>	<i>1,784.87</i>	<i>6,135.31</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,279.13</i>	<i>4,404.75</i>	<i>3,520.33</i>	<i>623.51</i>
<i>All other</i>	<i>312.20</i>	<i>222.20</i>	<i>232.00</i>	<i>116.40</i>
RECAPITULATION.				
Maintenance and interest	\$85,289.14	\$66,020.23	\$56,636.46	\$68,850.80
Permanent debt (except from sinking funds)	4,890.00	1,500.00	2,000.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,472.77	—	—	59.26
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	5,000.00	5,000.00	1,500.00
Transfers (except to sinking funds) and refunds	1,658.31	277.07	2,447.87	86.10
Agency, trust, and investment	4,911.80	7,387.74	6,487.20	8,575.22
Total payments	\$114,222.02	\$80,185.04	\$72,571.53	\$81,071.38
Balance on hand, including funds	46,455.75	32,046.00	36,788.48	39,307.18
GRAND TOTAL	\$160,677.77	\$112,231.04	\$109,360.01	\$120,378.56

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Royalston POPULATION 750	Petersham POPULATION 743	Carlisle POPULATION 697	Becket POPULATION 682
REVENUE.	\$69,753.12	\$77,363.96	\$50,822.51	\$81,806.67
General	57,647.05	57,359.06	40,861.64	70,476.43
<i>Taxes</i>	<i>35,601.91</i>	<i>38,613.38</i>	<i>29,207.05</i>	<i>46,949.95</i>
Property, poll, and income	34,342.79	36,592.87	27,588.18	44,420.87
Corporation, bank, etc.	1,259.12	2,020.51	1,618.87	2,529.08
<i>Licenses and permits</i>	<i>18.50</i>	<i>29.50</i>	<i>45.50</i>	<i>780.50</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>30.00</i>	<i>88.00</i>
<i>Grants and gifts</i>	<i>22,026.64</i>	<i>18,716.18</i>	<i>11,579.09</i>	<i>22,657.98</i>
For expenses	22,026.64	18,716.18	11,579.09	22,657.98
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	12,106.07	20,004.90	9,960.87	11,339.24
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>934.28</i>	<i>1,615.52</i>	<i>1,575.86</i>	<i>962.21</i>
<i>Departmental</i>	<i>10,227.25</i>	<i>17,539.54</i>	<i>7,170.90</i>	<i>9,229.31</i>
General government	76.15	166.75	28.70	63.53
Protection of persons and property	21.16	80.11	35.00	10.10
Health and sanitation	—	—	13.57	—
Highways	3,449.82	5,107.74	3,882.36	1,098.60
Charities	6,388.62	10,280.33	3,037.95	6,791.09
Soldiers' benefits	200.00	415.10	—	—
Schools	85.50	1,338.31	161.96	1,263.99
Libraries	—	—	11.36	—
Recreation	—	—	—	—
Unclassified	6.00	151.20	—	2.00
<i>Public service enterprises</i>	<i>2.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	2.25	—	—	—
<i>Cemeteries</i>	<i>67.40</i>	<i>120.00</i>	<i>564.00</i>	<i>506.17</i>
<i>Interest</i>	<i>874.89</i>	<i>729.84</i>	<i>650.11</i>	<i>632.55</i>
On sinking funds	—	—	—	—
On trust and investment funds	792.87	697.69	379.31	40.00
All other	82.02	32.15	270.80	592.55
NON-REVENUE.	\$15,140.04	\$6,874.37	\$8,965.15	\$12,877.45
Offsets to outlays	4,985.70	—	—	—
<i>Departmental</i>	<i>4,985.70</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,600.00	—	—	4,550.00
<i>Loans, general purposes</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,600.00</i>	<i>—</i>	<i>—</i>	<i>4,550.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	921.91	1,087.74	201.03	265.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>921.91</i>	<i>1,087.74</i>	<i>201.03</i>	<i>265.00</i>
Refunds	199.27	102.18	24.16	56.10
Agency, trust, and investment	3,433.16	5,684.45	8,739.96	8,006.35
<i>Taxes and licenses for State</i>	<i>700.00</i>	<i>1,100.00</i>	<i>900.00</i>	<i>600.00</i>
<i>Taxes for county</i>	<i>1,210.97</i>	<i>1,902.96</i>	<i>1,351.05</i>	<i>1,004.78</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,268.39</i>	<i>2,394.69</i>	<i>6,124.71</i>	<i>6,187.97</i>
<i>All other</i>	<i>253.80</i>	<i>286.80</i>	<i>364.20</i>	<i>213.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$74,738.82	\$77,363.96	\$50,822.51	\$81,806.67
Premiums	—	—	—	—
Municipal indebtedness	5,600.00	—	—	4,550.00
Transfers and refunds	1,121.18	1,189.92	225.19	321.10
Agency, trust, and investment	3,433.16	5,684.45	8,739.96	8,006.35
Total receipts	\$84,893.16	\$84,238.33	\$59,787.66	\$94,684.12
<i>Balance on hand, including funds</i>	<i>15,958.00</i>	<i>18,729.60</i>	<i>19,534.82</i>	<i>19,370.50</i>
GRAND TOTAL	\$100,851.16	\$102,967.93	\$79,322.48	\$114,054.62

Graded According to Population of 1945 — Continued.

PAYMENTS.	Royalston POPULATION 750	Petersham POPULATION 743	Carlisle POPULATION 697	Becket POPULATION 682
Maintenance	\$61,259.45	\$69,791.87	\$49,901.89	\$61,401.92
<i>Departmental</i>	60,961.35	69,013.87	49,101.89	60,633.53
General government	2,596.90	2,966.22	3,151.21	3,669.00
Protection of persons and property	2,512.55	1,091.42	2,286.75	1,633.34
Health and sanitation	989.81	1,923.50	631.27	2,247.77
Highways	19,519.23	22,419.08	16,854.96	19,157.51
Charities	16,232.00	14,355.45	9,088.43	15,764.55
Soldiers' benefits	912.02	890.50	—	43.00
Schools	16,203.13	22,699.34	15,926.33	17,554.35
Libraries	477.21	435.52	553.50	175.00
Recreation	86.37	392.53	105.47	181.51
Pensions	—	—	—	—
Unclassified	1,432.13	1,840.01	503.97	207.50
<i>Public service enterprises</i>	5.00	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	5.00	—	—	—
<i>Cemeteries</i>	283.10	778.30	800.00	768.39
<i>Administration of trust funds</i>	10.00	—	—	—
Interest	589.59	63.75	—	574.25
<i>Loans, general purposes</i>	589.59	63.75	—	574.25
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	4,207.58	—	—	100.00
<i>Departmental</i>	4,207.58	—	—	100.00
General government	—	—	—	—
Protection of persons and property	4,157.00	—	—	—
Health and sanitation	—	—	—	100.00
Highways	—	—	—	—
Charities	—	—	—	—
Schools	50.58	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	4,600.00	1,000.00	—	6,800.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	2,000.00	1,000.00	—	2,250.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	2,600.00	—	—	4,550.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	921.91	1,087.74	201.03	265.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	921.91	1,087.74	201.03	265.00
Refunds	199.27	102.18	24.16	56.10
Agency, trust, and investment	2,885.64	5,463.78	8,641.64	8,080.35
<i>Taxes and licenses for State</i>	700.00	1,100.00	900.00	600.00
<i>Taxes for county</i>	1,210.97	1,902.96	1,351.05	1,004.78
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	723.87	2,178.02	6,024.59	6,261.97
<i>All other</i>	250.80	282.80	366.00	213.60

RECAPITULATION.

Maintenance and interest	\$61,849.04	\$69,855.62	\$49,901.89	\$61,976.17
Permanent debt (except from sinking funds)	2,000.00	1,000.00	—	2,250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,207.58	—	—	100.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,600.00	—	—	4,550.00
Transfers (except to sinking funds) and refunds	1,121.18	1,189.92	225.19	321.10
Agency, trust, and investment	2,885.64	5,463.78	8,641.64	8,080.35
Total payments	\$74,663.44	\$77,509.32	\$58,768.72	\$77,277.62
Balance on hand, including funds	26,187.72	25,458.61	20,553.76	36,777.00
GRAND TOTAL	\$100,851.16	\$102,967.93	\$79,322.48	\$114,054.62

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Granville POPULATION 656	Richmond POPULATION 646	Eastham POPULATION 604	Leverett POPULATION 594
REVENUE.	\$77,637.20	\$53,466.09	\$67,052.42	\$55,874.93
General	68,582.57	43,470.26	54,251.92	45,000.13
<i>Taxes</i>	51,763.88	29,396.60	40,267.23	22,938.96
Property, poll, and income	48,669.49	28,226.42	38,288.61	21,684.92
Corporation, bank, etc.	3,094.39	1,169.18	1,978.62	1,254.04
<i>Licenses and permits</i>	10.00	14.60	446.61	—
<i>Fines and forfeits</i>	—	—	—	—
<i>Grants and gifts</i>	16,808.69	14,060.16	13,538.08	22,061.17
For expenses	16,808.69	14,060.16	13,538.08	22,061.17
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	9,054.63	9,995.83	12,800.50	10,874.80
<i>Special assessments</i>	—	—	91.00	—
To meet expenses	—	—	91.00	—
To meet outlays	—	—	—	—
<i>Privileges</i>	1,304.81	1,202.88	894.54	735.80
<i>Departmental</i>	7,283.34	8,607.82	10,608.93	9,847.79
General government	47.77	9.10	20.30	—
Protection of persons and property	4.59	28.02	85.76	3.96
Health and sanitation	—	—	—	—
Highways	5,797.91	2,598.56	226.25	1,045.23
Charities	1,357.33	5,880.12	7,616.24	8,716.61
Soldiers' benefits	—	—	385.00	—
Schools	67.74	80.00	1,335.74	—
Libraries	8.00	7.87	20.97	.96
Recreation	—	—	—	—
Unclassified	—	4.15	918.67	81.03
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	3.25	—	—
<i>Interest</i>	466.48	182.38	1,206.03	291.21
On sinking funds	—	—	—	—
On trust and investment funds	319.08	35.50	817.70	50.56
All other	147.40	146.88	388.33	240.65
NON-REVENUE.	\$12,719.75	\$12,799.88	\$14,167.41	\$2,579.66
Offsets to outlays	1,000.00	—	1,000.00	—
<i>Departmental</i>	1,000.00	—	1,000.00	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	6,000.00	10,200.00	5,375.00	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	6,000.00	10,200.00	5,375.00	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	757.85	35.50	2,061.91	75.15
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	757.85	35.50	2,061.91	75.15
Refunds	81.08	41.14	296.48	109.21
Agency, trust, and investment	4,880.82	2,523.24	5,434.02	2,395.30
<i>Taxes and licenses for State</i>	1,450.00	650.00	1,100.00	450.00
<i>Taxes for county</i>	2,589.92	1,088.51	3,969.90	1,206.47
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	529.90	537.53	212.32	558.23
<i>All other</i>	311.00	247.20	151.80	180.60
RECAPITULATION.				
Revenue and offsets to outlays	\$78,637.20	\$53,466.09	\$68,052.42	\$55,874.93
Premiums	—	—	—	—
Municipal indebtedness	6,000.00	10,200.00	5,375.00	—
Transfers and refunds	838.93	76.64	2,358.39	184.36
Agency, trust, and investment	4,880.82	2,523.24	5,434.02	2,395.30
Total receipts	\$90,356.95	\$66,265.97	\$81,219.83	\$58,454.59
Balance on hand, including funds	23,096.98	14,143.45	15,955.68	23,770.68
GRAND TOTAL	\$113,453.93	\$80,409.42	\$97,175.51	\$82,225.27

Graded According to Population of 1945 — Continued.

PAYMENTS.	Granville POPULATION 656	Richmond POPULATION 646	Eastham POPULATION 604	Leverett POPULATION 594
Maintenance	\$62,669.11	\$45,838.83	\$55,377.88	\$48,200.07
<i>Departmental</i>	<i>62,669.11</i>	<i>45,604.82</i>	<i>55,377.88</i>	<i>48,200.07</i>
General government	4,725.31	2,601.15	7,286.85	1,713.70
Protection of persons and property	2,230.71	422.57	1,889.63	507.46
Health and sanitation	673.47	898.50	845.02	383.37
Highways	26,812.04	12,917.79	9,264.34	9,109.29
Charities	4,031.70	11,177.61	16,991.13	18,623.56
Soldiers' benefits	180.00	79.61	180.00	66.33
Schools	22,324.54	15,409.71	16,895.28	16,489.48
Libraries	890.93	590.98	748.97	476.63
Recreation	33.89	19.16	55.80	16.21
Pensions	—	—	—	—
Unclassified	766.52	1,487.74	1,220.86	814.04
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>234.01</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	772.50	257.00	202.45	—
<i>Loans, general purposes</i>	<i>772.50</i>	<i>257.00</i>	<i>202.46</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,759.79	—	856.47	—
<i>Departmental</i>	<i>6,759.79</i>	<i>—</i>	<i>856.47</i>	<i>—</i>
General government	—	—	—	—
Protection of persons and property	1,261.64	—	—	—
Health and sanitation	—	—	—	—
Highways	4,911.05	—	—	—
Charities	—	—	—	—
Schools	587.10	—	856.47	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	16,000.00	11,200.00	6,375.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>10,000.00</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>6,000.00</i>	<i>10,200.00</i>	<i>5,375.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	757.85	35.50	2,061.91	75.15
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>757.85</i>	<i>35.50</i>	<i>2,061.91</i>	<i>75.15</i>
Refunds	81.08	41.14	296.48	109.21
Agency, trust, and investment	5,434.05	2,450.24	7,267.14	2,370.71
<i>Taxes and licenses for State</i>	<i>1,450.00</i>	<i>650.00</i>	<i>1,100.00</i>	<i>450.00</i>
<i>Taxes for county</i>	<i>2,589.92</i>	<i>1,088.51</i>	<i>5,969.90</i>	<i>1,206.47</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,091.13</i>	<i>464.53</i>	<i>2,045.44</i>	<i>553.64</i>
<i>All other</i>	<i>303.00</i>	<i>247.20</i>	<i>151.80</i>	<i>180.60</i>
RECAPITULATION.				
Maintenance and interest	\$63,441.61	\$46,095.83	\$55,580.33	\$48,200.07
Permanent debt (except from sinking funds)	10,000.00	1,000.00	1,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,759.79	—	856.47	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	6,000.00	10,200.00	5,375.00	—
Transfers (except to sinking funds) and refunds	838.93	76.64	2,358.39	184.36
Agency, trust, and investment	5,434.05	2,450.24	7,267.14	2,370.71
Total payments	\$92,474.38	\$59,822.71	\$72,437.33	\$50,755.14
Balance on hand, including funds	20,979.55	20,586.71	24,738.18	31,470.13
GRAND TOTAL	\$113,453.93	\$80,409.42	\$97,175.51	\$82,225.27

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Truro POPULATION 582	Egremont POPULATION 563	Plympton POPULATION 545	Cummington POPULATION 532
REVENUE.	\$49,484.34	\$40,098.46	\$56,928.83	\$57,327.18
General	43,635.18	33,008.41	48,770.63	46,354.58
<i>Taxes</i>	<i>34,763.87</i>	<i>22,084.35</i>	<i>32,637.51</i>	<i>24,604.55</i>
Property, poll, and income	32,425.51	20,645.36	31,558.30	23,795.12
Corporation, bank, etc.	2,338.36	1,438.99	1,079.24	809.43
<i>Licenses and permits</i>	<i>50.50</i>	<i>378.50</i>	<i>2.50</i>	<i>32.50</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>25.00</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts</i>	<i>8,820.81</i>	<i>10,520.56</i>	<i>16,130.59</i>	<i>21,717.53</i>
For expenses	8,820.81	10,520.56	16,130.59	21,717.53
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	5,849.16	7,090.05	8,158.20	10,972.60
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>64.00</i>	<i>—</i>
To meet expenses	—	—	64.00	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,847.61</i>	<i>1,237.37</i>	<i>886.32</i>	<i>830.15</i>
<i>Departmental</i>	<i>2,252.52</i>	<i>5,770.71</i>	<i>6,672.62</i>	<i>8,973.32</i>
General government	10.25	12.25	—	88.40
Protection of persons and property	61.70	143.96	46.41	31.29
Health and sanitation	180.78	—	—	—
Highways	—	882.44	64.25	2,938.48
Charities	1,974.59	4,721.89	5,626.18	5,863.83
Soldiers' benefits	—	—	160.00	—
Schools	—	—	770.53	—
Libraries	22.34	10.17	5.25	—
Recreation	—	—	—	.50
Unclassified	2.86	—	—	50.82
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>676.43</i>
Electric light	—	—	—	—
Water	—	—	—	676.43
All other	—	—	—	—
<i>Cemeteries</i>	<i>197.37</i>	<i>—</i>	<i>77.25</i>	<i>18.00</i>
<i>Interest</i>	<i>551.66</i>	<i>81.97</i>	<i>458.01</i>	<i>474.70</i>
On sinking funds	210.00	—	36.58	261.57
On trust and investment funds	341.66	81.97	421.43	213.13
All other	—	—	—	—
NON-REVENUE.	\$8,339.83	\$2,506.10	\$17,962.22	\$11,073.43
Offsets to outlays	200.00	—	—	—
<i>Departmental</i>	<i>200.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	15,000.00	5,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>15,000.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	162.39	—	310.00	2,157.77
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>162.39</i>	<i>—</i>	<i>310.00</i>	<i>2,157.77</i>
Refunds	43.93	—	1.00	156.04
Agency, trust, and investment	7,933.51	2,506.10	2,651.22	3,759.62
<i>Taxes and licenses for State</i>	<i>1,300.00</i>	<i>800.00</i>	<i>600.00</i>	<i>450.00</i>
<i>Taxes for county</i>	<i>4,691.70</i>	<i>1,339.71</i>	<i>1,172.29</i>	<i>1,431.05</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,710.81</i>	<i>277.99</i>	<i>695.33</i>	<i>1,640.17</i>
<i>All other</i>	<i>231.00</i>	<i>88.40</i>	<i>183.60</i>	<i>238.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$49,684.34	\$40,098.46	\$56,928.83	\$57,327.18
Premiums	—	—	15,000.00	5,000.00
Municipal indebtedness	—	—	311.00	2,313.81
Transfers and refunds	206.32	—	—	—
Agency, trust, and investment	7,933.51	2,506.10	2,651.22	3,759.62
Total receipts	\$57,824.17	\$42,604.56	\$74,891.05	\$68,400.61
Balance on hand, including funds	18,680.43	13,939.05	10,271.90	15,896.98
GRAND TOTAL	\$76,504.60	\$56,543.61	\$85,162.95	\$84,297.59

Graded According to Population of 1945 — Continued.

PAYMENTS.	Truro POPULATION 582	Egremont POPULATION 563	Plympton POPULATION 545	Cummington POPULATION 532
Maintenance	\$42,632.43	\$36,286.97	\$44,126.84	\$51,052.38
<i>Departmental</i>	<i>42,376.96</i>	<i>36,243.77</i>	<i>43,965.94</i>	<i>50,871.27</i>
General government	4,431.81	1,773.80	2,302.80	2,213.69
Protection of persons and property	4,012.20	848.42	1,545.79	645.00
Health and sanitation	2,241.02	559.50	971.95	609.00
Highways	9,170.01	10,425.71	7,368.58	13,512.06
Charities	5,787.23	9,904.90	16,691.81	14,179.42
Soldiers' benefits	—	1,275.00	48.00	87.00
Schools	14,898.87	10,162.21	14,062.76	17,806.79
Libraries	813.07	171.23	332.46	175.92
Recreation	30.95	19.89	127.68	999.99
Pensions	—	—	—	—
Unclassified	991.80	1,103.11	514.11	642.40
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>56.51</i>
Electric light	—	—	—	—
Water	—	—	—	56.51
All other	—	—	—	—
<i>Cemeteries</i>	<i>255.47</i>	<i>43.20</i>	<i>160.90</i>	<i>124.60</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	343.75	—	277.79	21.00
<i>Loans, general purposes</i>	<i>343.75</i>	<i>—</i>	<i>277.79</i>	<i>11.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	528.20	—	110.77	31.20
<i>Departmental</i>	<i>528.20</i>	<i>—</i>	<i>110.77</i>	<i>31.20</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	275.00	—	—	—
Charities	—	—	—	—
Schools	253.20	—	—	31.20
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	110.77	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,000.00	—	20,500.00	5,250.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>—</i>	<i>1,500.00</i>	<i>250.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>19,000.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	162.39	—	310.00	2,157.77
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>162.39</i>	<i>—</i>	<i>310.00</i>	<i>2,157.77</i>
Refunds	43.93	—	1.00	156.04
Agency, trust, and investment	7,812.09	2,529.30	2,977.80	4,980.59
<i>Taxes and licenses for State</i>	<i>1,300.00</i>	<i>800.00</i>	<i>600.00</i>	<i>450.00</i>
<i>Taxes for county</i>	<i>4,691.70</i>	<i>1,339.71</i>	<i>1,172.29</i>	<i>1,431.05</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,589.39</i>	<i>277.99</i>	<i>1,021.91</i>	<i>2,861.14</i>
<i>All other</i>	<i>231.00</i>	<i>111.60</i>	<i>183.60</i>	<i>238.40</i>
RECAPITULATION.				
Maintenance and interest	\$42,976.18	\$36,286.97	\$44,404.63	\$51,073.38
Permanent debt (except from sinking funds)	1,000.00	—	1,500.00	250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	528.20	—	110.77	31.20
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	19,000.00	5,000.00
Transfers (except to sinking funds) and refunds	206.32	—	311.00	2,313.81
Agency, trust, and investment	7,812.09	2,529.30	2,977.80	4,980.59
Total payments	\$52,522.79	\$38,816.27	\$68,304.20	\$63,648.98
Balance on hand, including funds	23,981.81	17,727.34	16,858.75	20,648.61
GRAND TOTAL	\$76,504.60	\$56,543.61	\$85,162.95	\$84,297.59

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Blandford POPULATION 521	Pelham POPULATION 512	Phillipston POPULATION 475	Dunstable POPULATION 440
REVENUE.	\$69,251.99	\$42,274.17	\$48,290.39	\$34,047.72
General	46,272.28	34,121.81	36,626.51	26,683.00
<i>Taxes</i>	26,035.56	20,078.83	22,975.13	16,709.47
Property, poll, and income	24,776.44	19,068.49	22,435.51	16,079.91
Corporation, bank, etc.	1,259.12	1,010.34	539.62	629.56
<i>Licenses and permits</i>	9.50	18.50	9.60	12.00
<i>Fines and forfeits</i>	—	—	180.00	3.00
<i>Grants and gifts</i>	20,227.22	14,024.48	13,461.88	9,958.53
For expenses	20,227.22	14,024.48	13,461.88	9,958.53
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	22,979.71	8,152.36	11,663.88	7,364.72
<i>Special assessments</i>	—	—	—	15.41
To meet expenses	—	—	—	15.41
To meet outlays	—	—	—	—
<i>Privileges</i>	1,234.93	624.68	828.41	783.59
<i>Departmental</i>	8,143.24	7,002.71	10,373.47	4,447.53
General government	—	69.50	9.66	206.65
Protection of persons and property	44.99	28.68	20.01	6.29
Health and sanitation	—	—	942.15	12.70
Highways	4,050.80	481.47	2,080.18	2,810.32
Charities	3,466.87	5,307.02	7,092.93	1,406.71
Soldiers' benefits	—	—	120.00	—
Schools	573.06	1,116.04	108.54	—
Libraries	7.52	—	—	4.86
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	12,563.50	—	—	764.36
Electric light	9,852.16	—	—	—
Water	2,711.34	—	—	764.36
All other	—	—	—	—
<i>Cemeteries</i>	71.87	75.90	66.44	214.10
<i>Interest</i>	966.17	449.07	393.66	1,139.73
On sinking funds	—	—	—	—
On trust and investment funds	536.27	245.41	209.57	1,034.47
All other	429.90	203.66	185.99	105.26
NON-REVENUE.	\$6,002.73	\$6,114.17	\$9,802.51	\$16,604.22
Offsets to outlays	—	—	—	—
<i>Departmental</i>	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	1,500.00	—	7,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	1,500.00	—	7,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	2,707.09	1,481.90	2,954.52	2,330.38
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	2,707.09	1,481.90	2,954.52	2,330.38
Refunds	31.67	—	—	77.19
Agency, trust, and investment	3,263.97	3,132.27	6,847.99	7,196.65
<i>Taxes and licenses for State</i>	700.00	550.00	300.00	350.00
<i>Taxes for county</i>	1,250.30	1,749.07	518.99	525.41
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,059.07	646.60	5,841.80	6,095.64
<i>All other</i>	254.60	186.60	187.20	225.60
RECAPITULATION.				
Revenue and offsets to outlays	\$69,251.99	\$42,274.17	\$48,290.39	\$34,047.72
Premiums	—	—	—	—
Municipal indebtedness	—	1,500.00	—	7,000.00
Transfers and refunds	2,738.76	1,481.90	2,954.52	2,407.57
Agency, trust, and investment	3,263.97	3,132.27	6,847.99	7,196.65
Total receipts	\$75,254.72	\$48,388.34	\$58,092.90	\$50,651.94
Balance on hand, including funds	29,405.70	14,520.26	13,929.98	16,657.99
GRAND TOTAL	\$104,660.42	\$62,908.60	\$72,022.88	\$67,309.93

Graded According to Population of 1945 — Continued.

PAYMENTS.	Blandford POPULATION 521	Pelham POPULATION 512	Phillipston POPULATION 475	Dunstable POPULATION 440
Maintenance	\$65,409.24	\$34,112.10	\$41,109.92	\$37,946.52
<i>Departmental</i>	<i>48,711.29</i>	<i>33,676.30</i>	<i>40,907.29</i>	<i>37,042.98</i>
General government	4,095.67	1,300.52	2,789.71	2,628.53
Protection of persons and property	864.12	1,304.27	470.48	633.24
Health and sanitation	485.43	281.66	449.04	852.52
Highways	16,502.40	6,364.83	12,306.61	11,320.61
Charities	9,996.98	10,455.20	13,284.47	3,978.76
Soldiers' benefits	1,194.32	517.58	380.00	530.00
Schools	14,105.57	13,167.73	9,890.76	16,184.00
Libraries	548.97	118.84	271.56	706.54
Recreation	259.24	27.17	26.79	47.53
Pensions	—	—	—	—
Unclassified	658.59	138.50	1,037.87	161.25
<i>Public service enterprises</i>	<i>16,232.87</i>	<i>—</i>	<i>—</i>	<i>532.25</i>
Electric light	14,538.93	—	—	—
Water	1,693.94	—	—	532.25
All other	—	—	—	—
<i>Cemeteries</i>	<i>444.13</i>	<i>435.80</i>	<i>202.63</i>	<i>371.29</i>
<i>Administration of trust funds</i>	<i>20.95</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	386.25	9.25	70.19	137.50
<i>Loans, general purposes</i>	<i>63.00</i>	<i>9.25</i>	<i>70.19</i>	<i>75.00</i>
<i>Loans, public service enterprises</i>	<i>323.25</i>	<i>—</i>	<i>—</i>	<i>62.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	272.03	1,993.50	1,314.74	263.15
<i>Departmental</i>	<i>272.03</i>	<i>1,980.00</i>	<i>1,314.74</i>	<i>234.20</i>
General government	—	—	—	—
Protection of persons and property	—	500.00	1,314.74	234.20
Health and sanitation	—	—	—	—
Highways	—	—	—	—
Charities	—	—	—	—
Schools	272.03	1,480.00	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>28.95</i>
Electric light	—	—	—	—
Water	—	—	—	28.95
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>13.50</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,800.00	1,500.00	650.00	12,250.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,800.00</i>	<i>—</i>	<i>650.00</i>	<i>250.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>1,500.00</i>	<i>—</i>	<i>12,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,707.09	1,481.90	2,954.52	2,330.38
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,707.09</i>	<i>1,481.90</i>	<i>2,954.52</i>	<i>2,330.38</i>
Refunds	31.67	—	—	77.19
Agency, trust, and investment	5,868.20	4,601.18	9,389.98	6,046.01
<i>Taxes and licenses for State</i>	<i>700.00</i>	<i>550.00</i>	<i>300.00</i>	<i>350.00</i>
<i>Taxes for county</i>	<i>1,250.30</i>	<i>1,749.07</i>	<i>518.99</i>	<i>525.41</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,668.30</i>	<i>2,110.11</i>	<i>8,383.79</i>	<i>4,945.00</i>
<i>All other</i>	<i>254.60</i>	<i>192.00</i>	<i>187.20</i>	<i>225.60</i>

RECAPITULATION.

Maintenance and interest	\$65,795.49	\$34,121.35	\$41,180.11	\$38,084.02
Permanent debt (except from sinking funds)	2,800.00	—	650.00	250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	272.03	1,993.50	1,314.74	263.15
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	1,500.00	—	12,000.00
Transfers (except to sinking funds) and refunds	2,738.76	1,481.90	2,954.52	2,407.57
Agency, trust, and investment	5,868.20	4,601.18	9,389.98	6,046.01
Total payments	\$77,474.48	\$43,697.93	\$55,489.35	\$59,050.75
Balance on hand, including funds	27,185.94	19,210.67	16,533.53	8,259.18
GRAND TOTAL	\$104,660.42	\$62,908.60	\$72,022.88	\$67,309.93

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Oakham POPULATION 424	Westhampton POPULATION 413	New Braintree POPULATION 409	Florida POPULATION 401
REVENUE.	\$39,548.07	\$34,462.16	\$42,865.20	\$60,536.36
General	29,323.47	28,491.91	34,205.68	55,690.88
Taxes	14,188.68	14,136.78	21,654.70	46,053.02
Property, poll, and income	13,559.12	13,597.16	20,755.33	44,074.40
Corporation, bank, etc.	629.56	539.62	899.37	1,978.62
Licenses and permits	2.50	8.50	—	15.50
Fines and forfeits	—	—	—	—
Grants and gifts	15,132.29	14,346.63	12,550.98	9,622.36
For expenses	15,132.29	14,346.63	12,550.98	9,622.36
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	10,224.60	5,970.25	8,659.52	4,845.48
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	750.70	682.27	839.89	807.67
Departmental	8,714.07	5,168.57	7,075.35	3,874.96
General government	29.50	1.05	36.00	15.40
Protection of persons and property	1.50	—	—	4.97
Health and sanitation	—	—	—	—
Highways	5,263.77	2,572.90	5,074.90	2,090.30
Charities	3,197.33	2,542.32	1,776.99	1,720.57
Soldiers' benefits	—	—	—	—
Schools	215.00	50.00	133.21	31.85
Libraries	6.97	—	1.25	—
Recreation	—	—	—	—
Unclassified	—	.30	53.00	11.87
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	203.50	—	141.34	—
Interest	556.33	121.41	602.94	162.85
On sinking funds	—	—	—	—
On trust and investment funds	396.31	68.48	280.56	—
All other	160.02	52.93	322.38	162.85
NON-REVENUE.	\$3,346.58	\$2,028.63	\$2,747.05	\$38,077.47
Offsets to outlays	—	—	—	—
Departmental	—	—	—	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	—	—	—	24,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	—	—	24,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	240.03	67.94	239.75	10,000.00
From sinking funds	—	—	—	—
All other	240.03	67.94	239.75	10,000.00
Refunds	332.21	25.81	31.39	125.13
Agency, trust, and investment	2,774.34	1,934.88	2,475.91	3,952.34
Taxes and licenses for State	350.00	300.00	500.00	1,100.00
Taxes for county	605.49	954.04	864.98	1,842.10
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,619.65	547.64	902.13	867.44
All other	199.20	133.20	208.80	142.80
RECAPITULATION.				
Revenue and offsets to outlays	\$39,548.07	\$34,462.16	\$42,865.20	\$60,536.36
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	24,000.00
Transfers and refunds	572.24	93.75	271.14	10,125.13
Agency, trust, and investment	2,774.34	1,934.88	2,475.91	3,952.34
Total receipts	\$42,894.65	\$36,490.79	\$45,612.25	\$98,613.83
Balance on hand, including funds	24,282.64	21,271.06	8,798.44	18,088.77.
GRAND TOTAL	\$67,177.29	\$57,761.85	\$54,410.69	\$116,702.60

Graded According to Population of 1945 — Continued.

PAYMENTS.	Oakham POPULATION 424	Westhampton POPULATION 413	New Braintree POPULATION 409	Florida POPULATION 401
Maintenance	\$38,385.20	\$33,824.77	\$34,071.54	\$48,102.56
<i>Departmental</i>	<i>38,071.80</i>	<i>33,824.77</i>	<i>32,979.72</i>	<i>47,856.76</i>
General government	1,373.47	1,193.35	1,284.47	3,316.65
Protection of persons and property	174.71	310.76	375.56	203.70
Health and sanitation	442.87	384.50	690.93	149.48
Highways	16,546.77	11,542.11	16,114.79	23,446.72
Charities	7,929.49	6,900.92	4,706.79	4,418.95
Soldiers' benefits	—	—	—	—
Schools	10,459.03	12,628.96	9,154.90	15,607.67
Libraries	599.05	184.73	167.25	224.70
Recreation	11.79	11.05	14.00	25.05
Pensions	—	—	—	—
Unclassified	534.12	668.39	471.03	463.84
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>313.90</i>	<i>—</i>	<i>1,091.82</i>	<i>245.80</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	—	358.56	178.17
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>358.56</i>	<i>178.17</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	—	2,128.88	293.02	2,679.15
<i>Departmental</i>	<i>—</i>	<i>2,128.88</i>	<i>293.02</i>	<i>2,679.15</i>
General government	—	—	—	—
Protection of persons and property	—	89.38	—	—
Health and sanitation	—	—	—	—
Highways	—	—	—	2,620.35
Charities	—	—	—	—
Schools	—	2,039.50	293.02	58.80
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	1,200.00	24,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>1,200.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>24,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	240.03	67.94	239.75	10,000.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>240.03</i>	<i>67.94</i>	<i>239.75</i>	<i>10,000.00</i>
Refunds	332.21	25.81	31.39	125.13
Agency, trust, and investment	2,930.62	1,738.30	2,303.42	13,827.34
<i>Taxes and licenses for State</i>	<i>350.00</i>	<i>300.00</i>	<i>500.00</i>	<i>1,100.00</i>
<i>Taxes for county</i>	<i>605.49</i>	<i>954.04</i>	<i>864.98</i>	<i>1,842.10</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,775.93</i>	<i>351.06</i>	<i>729.64</i>	<i>10,742.44</i>
<i>All other</i>	<i>199.20</i>	<i>133.20</i>	<i>208.80</i>	<i>142.80</i>
RECAPITULATION.				
Maintenance and interest	\$38,385.20	\$33,824.77	\$34,430.10	\$48,280.73
Permanent debt (except from sinking funds)	—	—	1,200.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	2,128.88	293.02	2,679.15
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	24,000.00
Transfers (except to sinking funds) and refunds	572.24	93.75	271.14	10,125.13
Agency, trust, and investment	2,930.62	1,738.30	2,303.42	13,827.34
Total payments	\$41,888.06	\$37,785.70	\$38,497.68	\$98,912.35
<i>Balance on hand, including funds</i>	<i>25,289.23</i>	<i>19,976.15</i>	<i>15,913.01</i>	<i>17,790.25</i>
GRAND TOTAL	\$67,177.29	\$57,761.85	\$54,410.69	\$116,702.60

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Warwick POPULATION 401	Otis POPULATION 377	Chesterfield POPULATION 375	Sandisfield POPULATION 370
REVENUE.	\$41,219.30	\$47,933.94	\$56,377.22	\$49,792.16
General	32,797.14	41,065.87	45,499.87	45,668.74
<i>Taxes</i>	<i>16,548.59</i>	<i>27,681.67</i>	<i>24,294.64</i>	<i>24,990.19</i>
Property, poll, and income	16,008.97	26,669.26	23,452.31	24,000.88
Corporation, bank, etc.	539.62	1,012.41	842.33	959.31
<i>Licenses and permits</i>	<i>312.00</i>	<i>568.25</i>	<i>5.00</i>	<i>1,422.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>8.63</i>	<i>—</i>	<i>110.00</i>
<i>Grants and gifts</i>	<i>15,936.55</i>	<i>12,807.32</i>	<i>21,200.23</i>	<i>19,105.78</i>
For expenses	15,936.55	12,807.32	21,200.23	19,105.78
For outlays	—	—	—	—
All other	—	—	—	40.77
Commercial	8,422.16	6,868.07	10,877.35	4,123.42
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>607.00</i>	<i>721.05</i>	<i>477.85</i>	<i>352.71</i>
<i>Departmental</i>	<i>7,182.16</i>	<i>5,840.71</i>	<i>9,629.33</i>	<i>3,562.45</i>
General government	80.90	83.95	31.60	25.50
Protection of persons and property	9.50	89.23	9.79	3.62
Health and sanitation	—	—	—	—
Highways	3,711.36	1,286.75	3,281.75	1,137.62
Charities	3,254.55	4,379.78	6,182.90	2,245.19
Soldiers' benefits	—	—	—	150.00
Schools	—	—	92.63	—
Libraries . . . . .	.75	1.00	—	—
Recreation	—	—	—	—
Unclassified	125.10	—	30.66	.52
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>218.63</i>	<i>60.20</i>	<i>—</i>	<i>30.00</i>
<i>Interest</i>	<i>414.37</i>	<i>246.11</i>	<i>770.17</i>	<i>178.26</i>
On sinking funds	—	—	—	—
On trust and investment funds	228.65	11.62	586.46	10.36
All other	185.72	234.49	183.71	167.90
NON-REVENUE.	\$8,311.37	\$2,378.52	\$22,275.61	\$2,613.77
Offsets to outlays	—	—	100.00	—
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>100.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	6,000.00	—	5,000.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>6,000.00</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	203.28	—	1,373.69	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	203.28	—	1,373.69	—
Refunds	17.37	—	42.03	225.46
Agency, trust, and investment	2,090.72	2,378.52	15,759.89	2,388.31
<i>Taxes and licenses for State</i>	<i>300.00</i>	<i>550.00</i>	<i>450.00</i>	<i>550.00</i>
<i>Taxes for county</i>	<i>804.31</i>	<i>921.05</i>	<i>1,431.05</i>	<i>921.05</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>815.41</i>	<i>724.27</i>	<i>13,783.44</i>	<i>831.46</i>
All other	171.00	183.20	95.40	85.80
RECAPITULATION.				
Revenue and offsets to outlays	\$41,219.30	\$47,933.94	\$56,477.22	\$49,792.16
Premiums	—	—	—	—
Municipal indebtedness	6,000.00	—	5,000.00	—
Transfers and refunds	220.65	—	1,415.72	225.46
Agency, trust, and investment	2,090.72	2,378.52	15,759.89	2,388.31
Total receipts	\$49,530.67	\$50,312.46	\$78,652.83	\$52,405.93
<i>Balance on hand, including funds</i>	<i>14,229.88</i>	<i>19,885.78</i>	<i>16,715.41</i>	<i>16,570.22</i>
GRAND TOTAL	\$63,760.55	\$70,198.24	\$95,368.24	\$68,976.15

Graded According to Population of 1945 — Continued.

PAYMENTS.	Warwick POPULATION 401	Otis POPULATION 377	Chesterfield POPULATION 375	Sandisfield POPULATION 370
Maintenance	\$41,799.61	\$38,291.93	\$49,811.21	\$48,257.19
<i>Departmental</i>	<i>41,203.64</i>	<i>38,007.82</i>	<i>49,527.61</i>	<i>48,126.93</i>
General government	1,879.59	2,234.67	2,552.08	2,456.14
Protection of persons and property	481.10	447.51	491.38	886.68
Health and sanitation	369.70	1,345.50	1,152.00	233.50
Highways	15,616.40	11,379.21	15,865.16	20,920.19
Charities	9,807.24	10,854.83	17,132.95	7,261.85
Soldiers' benefits	—	—	—	—
Schools	12,067.47	11,130.59	10,834.82	13,907.07
Libraries	483.44	194.42	234.44	59.25
Recreation	86.05	14.00	14.00	19.75
Pensions	—	—	—	—
Unclassified	412.65	407.09	1,250.68	2,382.50
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>595.97</i>	<i>284.11</i>	<i>30.70</i>	<i>130.26</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>253.00</i>	<i>—</i>
Interest	34.52	—	29.17	—
<i>Loans, general purposes</i>	<i>34.52</i>	<i>—</i>	<i>29.17</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	—	—	83.95	582.07
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>83.95</i>	<i>582.07</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	487.82
Health and sanitation	—	—	—	—
Highways	—	—	—	—
Charities	—	—	—	—
Schools	—	—	—	94.25
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	83.95	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	6,200.00	—	5,000.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,200.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	203.28	—	1,373.69	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>203.28</i>	<i>—</i>	<i>1,373.69</i>	<i>—</i>
Refunds	17.37	—	42.03	225.46
Agency, trust, and investment	2,116.09	2,396.64	14,962.25	2,439.44
<i>Taxes and licenses for State</i>	<i>300.00</i>	<i>550.00</i>	<i>450.00</i>	<i>550.00</i>
<i>Taxes for county</i>	<i>804.31</i>	<i>921.05</i>	<i>1,431.05</i>	<i>921.05</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>840.78</i>	<i>742.39</i>	<i>12,985.80</i>	<i>882.59</i>
<i>All other</i>	<i>171.00</i>	<i>183.20</i>	<i>95.40</i>	<i>85.80</i>

RECAPITULATION.

Maintenance and interest	\$41,834.13	\$38,291.93	\$49,840.38	\$48,257.19
Permanent debt (except from sinking funds)	1,200.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	—	83.95	582.07
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,000.00	—	5,000.00	—
Transfers (except to sinking funds) and refunds	220.65	—	1,415.72	225.46
Agency, trust, and investment	2,116.09	2,396.64	14,962.25	2,439.44
Total payments	\$50,370.87	\$40,688.57	\$71,302.30	\$51,504.16
Balance on hand, including funds	13,389.68	29,509.67	24,065.94	17,471.99
GRAND TOTAL	\$63,760.55	\$70,198.24	\$95,368.24	\$68,976.15

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	New Salem POPULATION 364	Worthington POPULATION 363	Boxborough POPULATION 358	Wales POPULATION 354
REVENUE.	\$51,884.55	\$51,396.06	\$22,539.09	\$35,696.83
General	37,967.57	41,684.23	\$18,800.78	\$29,738.97
<i>Taxes</i>	21,330.21	21,422.69	9,214.49	16,783.91
Property, poll, and income	20,790.59	20,343.35	8,674.87	15,775.72
Corporation, bank, etc.	539.62	1,079.24	539.62	1,008.19
<i>Licenses and permits</i>	20.50	2.00	—	6.00
<i>Fines and forfeits</i>	10.00	—	—	—
<i>Grants and gifts</i>	16,606.86	20,239.64	9,586.29	12,949.06
For expenses	16,606.86	20,239.64	9,586.29	12,838.77
For outlays	—	—	—	110.29
<i>All other</i>	—	20.00	—	—
Commercial	13,916.98	9,711.83	3,738.31	5,957.86
<i>Special assessments</i>	—	—	54.17	—
To meet expenses	—	—	54.17	—
To meet outlays	—	—	—	—
<i>Privileges</i>	466.57	804.57	662.68	483.12
<i>Departmental</i>	13,260.35	8,361.27	2,517.58	4,967.79
General government	36.95	23.75	46.00	—
Protection of persons and property	5.97	11.60	—	22.25
Health and sanitation	100.00	—	—	—
Highways	1,727.12	3,561.12	1,671.15	691.86
Charities	5,544.25	4,764.80	784.35	3,737.68
Soldiers' benefits	60.00	—	—	—
Schools' benefits	5,505.33	—	—	357.62
Libraries	1.18	—	16.08	1.11
Recreation	—	—	—	—
Unclassified	269.55	—	—	157.27
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	146.04	49.10	77.23	239.81
<i>Interest</i>	54.02	496.89	426.65	267.14
On sinking funds	5.44	351.67	263.95	158.61
On trust and investment funds	48.58	145.22	162.70	108.53
All other	—	—	—	—
NON-REVENUE.	\$8,030.87	\$12,874.93	\$3,199.51	\$3,556.25
Offsets to outlays	—	50.00	—	—
<i>Departmental</i>	—	50.00	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	5,000.00	9,500.00	1,600.00	2,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	5,000.00	9,500.00	1,600.00	2,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	255.68	261.26	84.93
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	255.68	261.26	84.93
Refunds	142.80	61.47	24.03	66.02
Agency, trust, and investment	2,888.07	3,007.78	1,314.22	1,405.30
<i>Taxes and licenses for State</i>	300.00	600.00	300.00	300.00
<i>Taxes for county</i>	804.32	1,908.07	450.35	535.84
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,663.15	316.11	373.07	430.86
<i>All other</i>	120.60	183.60	190.80	138.60
RECAPITULATION.				
Revenue and offsets to outlays	\$51,884.55	\$51,446.06	\$22,539.09	\$35,696.83
<i>Premiums</i>	—	—	—	—
Municipal indebtedness	5,000.00	9,500.00	1,600.00	2,000.00
Transfers and refunds	142.80	317.15	285.29	150.95
Agency, trust, and investment	2,888.07	3,007.78	1,314.22	1,405.30
Total receipts	\$59,915.42	\$64,270.99	\$25,738.60	\$39,253.08
Balance on hand, including funds	21,878.67	20,700.58	6,308.33	14,116.96
GRAND TOTAL	\$81,794.09	\$84,971.57	\$32,046.93	\$53,370.04

Graded According to Population of 1945 — Continued.

PAYMENTS.	New Salem POPULATION 364	Worthington POPULATION 363	Boxborough POPULATION 358	Wales POPULATION 354
Maintenance	\$48,409.71	\$47,187.54	\$23,504.48	\$29,994.12
<i>Departmental</i>	<i>48,009.29</i>	<i>46,714.05</i>	<i>23,319.73</i>	<i>29,543.03</i>
General government	2,151.23	2,373.89	1,147.47	1,734.39
Protection of persons and property	1,247.58	650.53	766.06	288.42
Health and sanitation	437.02	369.90	313.89	250.79
Highways	10,212.96	17,945.69	7,021.74	6,745.85
Charities	10,111.58	11,300.16	2,622.91	10,254.00
Soldiers' benefits	132.20	480.50	65.00	7.00
Schools	22,697.80	12,299.83	10,582.07	9,297.31
Libraries	207.87	148.43	259.49	444.06
Recreation	17.93	16.95	22.86	14.78
Pensions	—	—	—	—
Unclassified	793.12	1,128.17	518.24	506.43
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>400.42</i>	<i>473.49</i>	<i>184.75</i>	<i>451.09</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	128.21	408.00	3.33	153.04
<i>Loans, general purposes</i>	<i>128.21</i>	<i>408.00</i>	<i>3.33</i>	<i>153.04</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	891.27	499.34	—	110.29
<i>Departmental</i>	<i>891.27</i>	<i>499.34</i>	<i>—</i>	<i>110.29</i>
General government	458.92	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	—	—	110.29
Charities	—	—	—	—
Schools	163.46	499.34	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	268.89	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	6,800.00	7,500.00	1,600.00	2,800.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,800.00</i>	<i>1,000.00</i>	<i>—</i>	<i>800.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>6,500.00</i>	<i>1,600.00</i>	<i>2,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	255.68	261.26	84.93
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>255.68</i>	<i>261.26</i>	<i>84.93</i>
Refunds	142.80	61.47	24.03	66.02
Agency, trust, and investment	2,702.60	3,067.37	1,269.51	1,478.98
<i>Taxes and licenses for State</i>	<i>300.00</i>	<i>600.00</i>	<i>500.00</i>	<i>300.00</i>
<i>Taxes for county</i>	<i>804.32</i>	<i>1,908.07</i>	<i>450.35</i>	<i>535.84</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,499.28</i>	<i>387.10</i>	<i>324.76</i>	<i>504.54</i>
<i>All other</i>	<i>99.00</i>	<i>172.20</i>	<i>194.40</i>	<i>138.60</i>
RECAPITULATION.				
Maintenance and interest	\$48,537.92	\$47,595.54	\$23,507.81	\$30,147.16
Permanent debt (except from sinking funds)	1,800.00	1,000.00	—	800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	891.27	499.34	—	110.29
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,000.00	6,500.00	1,600.00	2,000.00
Transfers (except to sinking funds) and refunds	142.80	317.15	285.29	150.95
Agency, trust, and investment	2,702.60	3,067.37	1,269.51	1,478.98
Total payments	\$59,074.59	\$58,979.40	\$26,662.61	\$34,637.38
<i>Balance on hand, including funds</i>	<i>22,719.50</i>	<i>25,992.17</i>	<i>5,384.32</i>	<i>18,632.66</i>
GRAND TOTAL	\$81,794.09	\$84,971.57	\$32,046.93	\$53,370.04

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hancock POPULATION 349	Wendell POPULATION 348	Mashpee POPULATION 343	Heath POPULATION 327
REVENUE.	\$31,485.30	\$36,198.98	\$68,681.71	\$46,977.44
General	26,710.63	27,826.48	61,122.09	38,578.73
<i>Taxes</i>	<i>15,584.18</i>	<i>11,914.89</i>	<i>47,305.19</i>	<i>30,211.43</i>
Property, poll, and income	14,954.62	11,080.27	46,024.18	19,671.81
Corporation, bank, etc.	629.56	834.62	1,281.01	539.62
<i>Licenses and permits</i>	<i>1.50</i>	<i>—</i>	<i>897.00</i>	<i>—</i>
<i>Fines and forfeits</i>	<i>194.50</i>	<i>—</i>	<i>56.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>10,930.45</i>	<i>15,911.59</i>	<i>12,863.90</i>	<i>18,367.30</i>
For expenses	10,930.45	15,911.59	12,863.90	18,367.30
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	4,774.67	8,372.50	7,559.62	8,398.71
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>64.65</i>	<i>—</i>
To meet expenses	—	—	64.65	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>771.28</i>	<i>417.08</i>	<i>745.69</i>	<i>384.51</i>
<i>Departmental</i>	<i>3,841.36</i>	<i>7,933.16</i>	<i>4,703.59</i>	<i>7,660.22</i>
General government	7.50	20.90	20.00	25.35
Protection of persons and property	7.81	10.00	11.36	2.71
Health and sanitation	—	13.40	—	—
Highways	704.92	3,183.50	439.00	4,199.30
Charities	3,121.13	4,215.52	4,233.23	2,633.03
Soldiers' benefits	—	—	—	—
Schools	—	473.40	—	754.35
Libraries	—	6.58	—	11.18
Recreation	—	—	—	—
Unclassified	—	9.86	—	34.30
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>15.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>147.08</i>	<i>22.26</i>	<i>2,045.69</i>	<i>358.98</i>
On sinking funds	—	—	—	—
On trust and investment funds	33.32	—	1,201.08	66.09
All other	113.71	22.26	844.61	287.89
NON-REVENUE.	\$1,389.12	\$5,123.87	\$33,555.73	\$1,427.31
Offsets to outlays	—	—	—	—
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	3,500.00	19,945.47	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>1,445.47</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>3,500.00</i>	<i>18,500.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	124.07	—	4,449.50	12.65
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	124.07	—	4,449.50	12.65
Refunds	10.29	12.20	151.17	22.10
Agency, trust, and investment	1,254.76	1,611.67	9,009.59	1,392.56
<i>Taxes and licenses for State</i>	<i>350.00</i>	<i>250.00</i>	<i>700.00</i>	<i>300.00</i>
<i>Taxes for county</i>	<i>586.12</i>	<i>670.26</i>	<i>2,526.30</i>	<i>804.51</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>136.84</i>	<i>522.81</i>	<i>5,645.89</i>	<i>212.65</i>
All other	181.80	168.60	137.40	75.60
RECAPITULATION.				
Revenue and offsets to outlays	\$31,485.30	\$36,198.98	\$68,681.71	\$46,977.44
Premiums	—	—	—	—
Municipal indebtedness	—	3,500.00	19,945.47	—
Transfers and refunds	134.36	12.20	4,600.67	34.75
Agency, trust, and investment	1,254.76	1,611.67	9,009.59	1,392.56
Total receipts	\$32,874.42	\$41,322.85	\$102,237.44	\$48,404.75
Balance on hand, including funds	7,059.40	17,792.83	5,871.07	18,464.00
GRAND TOTAL	\$39,933.82	\$59,115.68	\$108,108.51	\$66,868.75

Graded According to Population of 1945 — Continued.

PAYMENTS.	Hancock POPULATION 349	Wendell POPULATION 348	Mashpee POPULATION 343	Heath POPULATION 327
Maintenance	\$28,234.81	\$39,868.41	\$47,405.39	\$41,112.44
<i>Departmental</i>	<i>28,087.59</i>	<i>39,833.41</i>	<i>47,266.23</i>	<i>41,112.44</i>
General government	2,190.35	3,350.46	6,972.01	1,894.44
Protection of persons and property	385.86	422.65	3,123.97	220.80
Health and sanitation	488.00	397.24	860.08	454.22
Highways	8,967.08	11,792.89	7,142.13	18,388.31
Charities	6,716.01	11,720.59	13,827.93	6,496.09
Soldiers' benefits	—	—	423.00	—
Schools	8,874.99	11,101.34	14,121.05	12,867.04
Libraries	182.12	108.33	141.95	170.13
Recreation	40.32	9.58	55.06	10.32
Pensions	—	—	—	—
Unclassified	302.86	930.33	599.05	611.09
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>147.22</i>	<i>35.00</i>	<i>132.00</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>7.16</i>	<i>—</i>
Interest	—	62.58	940.71	—
<i>Loans, general purposes</i>	<i>—</i>	<i>62.58</i>	<i>940.71</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	100.00	—	112.25	—
<i>Departmental</i>	<i>100.00</i>	<i>—</i>	<i>112.25</i>	<i>—</i>
General government	—	—	42.00	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	—	—	—
Charities	—	—	—	—
Schools	100.00	—	70.25	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	2,600.00	32,600.66	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>600.00</i>	<i>2,755.19</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>1,445.47</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>2,000.00</i>	<i>28,400.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	124.07	—	4,449.50	12.65
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>124.07</i>	<i>—</i>	<i>4,449.50</i>	<i>12.65</i>
Refunds	10.29	12.20	151.17	22.10
Agency, trust, and investment	1,164.01	1,611.67	7,539.83	1,446.00
<i>Taxes and licenses for State</i>	<i>350.00</i>	<i>250.00</i>	<i>700.00</i>	<i>300.00</i>
<i>Taxes for county</i>	<i>586.12</i>	<i>670.26</i>	<i>2,526.30</i>	<i>804.31</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>46.09</i>	<i>522.81</i>	<i>4,176.13</i>	<i>266.09</i>
<i>All other</i>	<i>181.80</i>	<i>168.60</i>	<i>137.40</i>	<i>75.60</i>
RECAPITULATION.				
Maintenance and interest	\$28,234.81	\$39,930.99	\$48,346.10	\$41,112.44
Permanent debt (except from sinking funds)	—	600.00	2,755.19	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	100.00	—	112.25	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	1,445.47	—
Temporary loans	—	2,000.00	28,400.00	—
Transfers (except to sinking funds) and refunds	134.36	12.20	4,600.67	34.75
Agency, trust, and investment	1,164.01	1,611.67	7,539.83	1,446.00
Total payments	\$29,633.18	\$44,154.86	\$93,199.51	\$42,593.19
<i>Balance on hand, including funds</i>	<i>10,300.64</i>	<i>14,960.82</i>	<i>14,909.00</i>	<i>24,275.56</i>
GRAND TOTAL	\$39,933.82	\$59,115.68	\$108,108.51	\$66,868.75

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Monterey POPULATION 305	Savoy POPULATION 294	Goshen POPULATION 278	Windsor POPULATION 274
REVENUE.	\$34,254.71	\$34,527.86	\$36,776.63	\$41,627.90
General	29,903.19	29,294.53	25,036.27	32,897.58
<i>Taxes</i>	<i>18,556.76</i>	<i>15,198.41</i>	<i>15,126.71</i>	<i>17,151.72</i>
Property, poll, and income	17,387.58	14,838.66	14,587.09	16,432.22
Corporation, bank, etc	1,169.18	359.75	539.62	719.50
<i>Licenses and permits</i>	<i>36.50</i>	<i>502.00</i>	<i>1.75</i>	<i>15.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>25.00</i>	<i>—</i>	<i>250.00</i>
<i>Grants and gifts</i>	<i>11,208.82</i>	<i>13,569.12</i>	<i>9,907.81</i>	<i>15,480.86</i>
For expenses	11,208.82	13,569.12	9,907.81	15,480.86
For outlays	—	—	—	—
<i>All other</i>	<i>101.11</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	4,351.52	5,233.33	11,740.36	8,730.32
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>723.49</i>	<i>482.94</i>	<i>430.82</i>	<i>669.45</i>
<i>Departmental</i>	<i>3,378.30</i>	<i>4,607.84</i>	<i>10,092.59</i>	<i>7,985.08</i>
General government	33.50	223.86	66.60	7.00
Protection of persons and property	14.69	—	4.50	3.70
Health and sanitation	—	—	—	130.71
Highways	1,020.48	1,038.32	2,273.75	3,459.65
Charities	2,283.58	2,450.61	1,092.48	4,348.45
Soldiers' benefits	—	48.00	105.00	—
Schools	—	795.65	—	35.00
Libraries	25.99	—	.75	—
Recreation	—	—	—	—
Unclassified . . . . .	.06	50.80	6,549.51	.57
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>85.69</i>	<i>—</i>	<i>46.20</i>	<i>3.80</i>
<i>Interest</i>	<i>164.04</i>	<i>143.15</i>	<i>1,170.75</i>	<i>71.99</i>
On sinking funds	—	—	—	—
On trust and investment funds	30.96	—	953.56	30.21
All other	133.08	143.15	217.19	41.78
NON-REVENUE.	\$9,123.02	\$9,103.02	\$4,710.08	\$2,676.43
Offsets to outlays	—	—	—	—
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,600.00	3,000.00	—	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,600.00</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,000.00	5,000.00	2,387.58	295.56
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,000.00</i>	<i>5,000.00</i>	<i>2,387.58</i>	<i>295.56</i>
Refunds	18.45	14.16	38.72	230.54
Agency, trust, and investment	2,504.57	1,088.86	2,283.78	2,150.33
<i>Taxes and licenses for State</i>	<i>650.00</i>	<i>200.00</i>	<i>300.00</i>	<i>400.00</i>
<i>Taxes for county</i>	<i>1,088.51</i>	<i>334.93</i>	<i>954.04</i>	<i>669.85</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>646.06</i>	<i>456.13</i>	<i>911.54</i>	<i>927.48</i>
<i>All other</i>	<i>120.00</i>	<i>97.80</i>	<i>118.20</i>	<i>153.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$34,254.71	\$34,527.86	\$36,776.63	\$41,627.90
Premiums	—	—	—	—
Municipal indebtedness	5,600.00	3,000.00	—	—
Transfers and refunds	1,018.45	5,014.16	2,426.30	526.10
Agency, trust, and investment	2,504.57	1,088.86	2,283.78	2,150.33
Total receipts	\$43,377.73	\$43,630.88	\$41,486.71	\$44,304.33
<i>Balance on hand, including funds</i>	<i>18,064.89</i>	<i>14,529.36</i>	<i>12,762.04</i>	<i>18,606.46</i>
GRAND TOTAL	\$61,442.62	\$58,160.24	\$54,248.75	\$62,910.79

Graded According to Population of 1945 — Continued.

PAYMENTS.	Monterey POPULATION 305	Savoy POPULATION 294	Goshen POPULATION 278	Windsor POPULATION 274
Maintenance	\$33,289.59	\$32,700.22	\$31,498.13	\$39,504.74
<i>Departmental</i>	<i>32,809.23</i>	<i>32,700.22</i>	<i>31,060.62</i>	<i>39,402.33</i>
General government	1,678.69	1,283.13	2,007.86	1,466.48
Protection of persons and property	536.26	828.88	684.61	105.31
Health and sanitation	318.50	165.00	346.65	64.19
Highways	15,145.78	13,340.30	10,513.98	16,007.57
Charities	6,083.54	8,275.98	2,666.38	8,409.56
Soldiers' benefits	—	87.00	—	—
Schools	7,618.87	8,516.13	9,057.94	12,939.84
Libraries	485.67	62.06	167.78	39.97
Recreation	92.97	6.63	8.84	11.05
Pensions	—	—	—	—
Unclassified	848.95	135.11	5,606.48	358.36
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>480.86</i>	<i>—</i>	<i>408.59</i>	<i>102.41</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>29.02</i>	<i>—</i>
Interest	53.46	11.67	123.76	—
<i>Loans, general purposes</i>	<i>53.46</i>	<i>11.67</i>	<i>123.76</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	321.15	—	—	8.03
<i>Departmental</i>	<i>321.15</i>	<i>—</i>	<i>—</i>	<i>8.03</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	—	—	—
Charities	—	—	—	—
Schools	—	—	—	8.03
Libraries	—	—	—	—
Recreation	321.15	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	7,600.00	3,000.00	650.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>650.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>7,600.00</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,000.00	5,000.00	2,387.58	295.56
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,000.00</i>	<i>5,000.00</i>	<i>2,387.58</i>	<i>295.56</i>
Refunds	18.45	14.16	38.72	230.54
Agency, trust, and investment	3,773.03	5,882.38	2,412.61	1,550.78
<i>Taxes and licenses for State</i>	<i>650.00</i>	<i>200.00</i>	<i>300.00</i>	<i>400.00</i>
<i>Taxes for county</i>	<i>1,088.51</i>	<i>334.93</i>	<i>964.04</i>	<i>669.85</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,914.52</i>	<i>5,249.65</i>	<i>1,040.37</i>	<i>327.93</i>
<i>All other</i>	<i>120.00</i>	<i>97.80</i>	<i>118.20</i>	<i>153.00</i>
RECAPITULATION.				
Maintenance and interest	\$33,343.05	\$32,711.89	\$31,621.89	\$39,504.74
Permanent debt (except from sinking funds)	—	—	650.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	321.15	—	—	8.03
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	7,600.00	3,000.00	—	—
Transfers (except to sinking funds) and refunds	1,018.45	5,014.16	2,426.30	526.10
Agency, trust, and investment	3,773.03	5,882.38	2,412.61	1,550.78
Total payments	\$46,055.68	\$46,608.43	\$37,110.80	\$41,589.65
Balance on hand, including funds	15,386.94	11,551.81	17,137.95	21,321.14
GRAND TOTAL	\$61,442.62	\$58,160.24	\$54,248.75	\$62,910.79

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Holland POPULATION 265	Leyden POPULATION 254	Washington POPULATION 242	West Tisbury POPULATION 239
REVENUE.	\$26,667.95	\$26,516.23	\$28,393.31	\$22,230.82
General	21,042.16	23,701.82	24,221.54	19,690.58
<i>Taxes</i>	11,074.26	11,959.01	9,908.66	15,891.88
Property, poll, and income	10,714.51	11,509.32	9,548.81	14,812.74
Corporation, bank, etc.	359.75	449.69	359.75	1,079.24
<i>Licenses and permits</i>	568.00	11.00	388.50	4.50
<i>Fines and forfeits</i>	10.00	50.00	—	—
<i>Grants and gifts</i>	9,399.90	11,681.81	13,924.48	3,794.10
For expenses	9,399.90	11,681.81	13,924.48	3,794.10
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	5,625.79	2,814.41	4,171.77	2,540.24
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	754.24	322.05	424.35	634.44
<i>Departmental</i>	4,758.99	2,120.37	3,693.17	1,756.67
General government	4.30	4.90	.35	1.35
Protection of persons and property	—	6.07	7.24	10.89
Health and sanitation	—	—	—	—
Highways	2,712.38	815.43	1,217.47	85.00
Charities	2,042.31	1,199.80	2,468.11	1,569.43
Soldiers' benefits	—	—	—	90.00
Schools	—	92.40	—	—
Libraries	—	1.77	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	20.00	60.69	—	91.96
<i>Interest</i>	92.66	311.30	54.25	57.17
On sinking funds	—	—	—	—
On trust and investment funds	11.38	179.71	—	57.17
All other	81.18	131.59	54.25	—
NON-REVENUE.	\$5,914.12	\$6,772.28	\$976.04	\$3,376.75
Offsets to outlays	—	1,085.00	—	—
<i>Departmental</i>	—	1,085.00	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	5,000.00	4,000.00	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	5,000.00	4,000.00	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	2.00	83.46	—	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	2.00	83.46	—	—
Refunds	17.24	3.50	—	—
Agency, trust, and investment	894.88	1,600.32	976.04	3,376.75
<i>Taxes and licenses for State</i>	200.00	250.00	200.00	600.00
<i>Taxes for county</i>	357.23	670.26	334.93	2,657.76
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	200.85	547.86	329.51	52.99
<i>All other</i>	136.80	132.20	111.60	66.00
RECAPITULATION.				
Revenue and offsets to outlays	\$26,667.95	\$27,601.23	\$28,393.31	\$22,230.82
Premiums	—	—	—	—
Municipal indebtedness	5,000.00	4,000.00	—	—
Transfers and refunds	19.24	86.96	—	—
Agency, trust, and investment	894.88	1,600.32	976.04	3,376.75
Total receipts	\$32,582.07	\$33,288.51	\$29,369.35	\$25,607.57
Balance on hand, including funds	10,250.45	9,508.68	12,624.34	15,888.03
GRAND TOTAL	\$42,832.52	\$42,797.14	\$41,993.69	\$41,490.60

Graded According to Population of 1945 — Continued.

PAYMENTS.	Holland POPULATION 265	Leyden POPULATION 254	Washington POPULATION 242	West Tisbury POPULATION 239
Maintenance	\$21,800.98	\$22,474.60	\$26,820.36	\$18,746.69
<i>Departmental</i>	<i>21,684.08</i>	<i>22,391.41</i>	<i>26,755.36</i>	<i>18,589.41</i>
General government	1,613.47	1,203.44	901.37	1,070.85
Protection of persons and property	93.24	665.08	151.46	1,110.04
Health and sanitation	106.00	268.20	63.10	216.00
Highways	8,437.76	7,420.14	10,949.98	4,634.84
Charities	4,851.08	3,837.33	6,297.82	4,809.89
Soldiers' benefits	—	—	—	—
Schools	5,988.35	8,789.86	7,705.00	5,976.79
Libraries	322.69	57.84	—	—
Recreation	125.89	8.11	32.63	13.26
Pensions	—	—	—	—
Unclassified	145.60	141.41	654.00	157.74
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>116.90</i>	<i>83.19</i>	<i>65.00</i>	<i>157.28</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	28.00	62.67	—	—
<i>Loans, general purposes</i>	<i>28.00</i>	<i>62.67</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	88.98	440.00	—	—
<i>Departmental</i>	<i>88.98</i>	<i>440.00</i>	<i>—</i>	<i>—</i>
General government	—	—	—	—
Protection of persons and property	—	440.00	—	—
Health and sanitation	—	—	—	—
Highways	88.98	—	—	—
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,150.00	4,750.00	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>350.00</i>	<i>750.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>4,800.00</i>	<i>4,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2.00	83.46	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2.00</i>	<i>83.46</i>	<i>—</i>	<i>—</i>
Refunds	17.24	3.50	—	—
Agency, trust, and Investment	816.56	1,696.57	848.34	3,433.92
<i>Taxes and licenses for State</i>	<i>200.00</i>	<i>250.00</i>	<i>200.00</i>	<i>600.00</i>
<i>Taxes for county</i>	<i>557.23</i>	<i>670.26</i>	<i>334.93</i>	<i>2,657.76</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>117.73</i>	<i>644.11</i>	<i>201.81</i>	<i>110.16</i>
<i>All other</i>	<i>141.60</i>	<i>132.20</i>	<i>111.60</i>	<i>66.00</i>
RECAPITULATION.				
Maintenance and interest	\$21,828.98	\$22,537.27	\$26,820.36	\$18,746.69
Permanent debt (except from sinking funds)	350.00	750.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	88.98	440.00	—	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	4,800.00	4,000.00	—	—
Transfers (except to sinking funds) and refunds	19.24	86.96	—	—
Agency, trust, and investment	816.56	1,696.57	848.34	3,433.92
Total payments	\$27,903.76	\$29,510.80	\$27,668.70	\$22,180.61
Balance on hand, including funds	14,928.76	13,286.34	14,324.99	19,309.99
GRAND TOTAL	\$42,832.52	\$42,797.14	\$41,993.69	\$41,490.60

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Chilmark POPULATION 230	Middlefield POPULATION 226	Plainfield POPULATION 224	Tyringham POPULATION 211
REVENUE.	\$21,684.46	\$24,671.73	\$42,191.92	\$21,831.17
General	18,817.33	21,784.82	34,235.29	18,689.00
<i>Taxes</i>	<i>14,787.73</i>	<i>12,164.36</i>	<i>19,274.98</i>	<i>13,226.31</i>
Property, poll, and income	13,798.42	11,714.67	18,825.29	12,450.49
Corporation, bank, etc.	989.31	449.69	449.69	775.82
<i>Licenses and permits</i>	<i>29.00</i>	<i>—</i>	<i>4.50</i>	<i>15.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>20.00</i>	<i>—</i>	<i>25.00</i>
<i>Grants and gifts</i>	<i>4,000.60</i>	<i>9,600.46</i>	<i>14,943.47</i>	<i>5,422.69</i>
For expenses	4,000.60	9,600.46	14,943.47	5,422.69
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>12.34</i>	<i>—</i>
Commercial	2,867.13	2,886.91	7,956.63	3,142.17
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>531.58</i>	<i>438.36</i>	<i>405.75</i>	<i>524.30</i>
<i>Departmental</i>	<i>2,187.45</i>	<i>2,195.55</i>	<i>7,095.42</i>	<i>2,424.60</i>
General government	—	—	37.15	—
Protection of persons and property	18.16	8.21	5.59	1.86
Health and sanitation	—	—	—	—
Highways	31.40	1,466.48	3,200.00	829.72
Charities	2,078.77	720.86	2,527.72	1,523.43
Soldiers' benefits	—	—	—	—
Schools	—	—	1,319.38	—
Libraries	25.46	—	5.58	6.59
Recreation	—	—	—	10.00
Unclassified	33.66	—	—	53.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>47.50</i>	<i>41.52</i>	<i>2.00</i>	<i>39.45</i>
<i>Interest</i>	<i>100.60</i>	<i>211.48</i>	<i>453.46</i>	<i>153.82</i>
On sinking funds	—	—	—	—
On trust and investment funds	62.02	55.49	113.06	7.36
All other	38.58	155.99	340.40	146.46
NON-REVENUE.	\$3,395.71	\$2,579.30	\$1,739.56	\$6,684.15
Offsets to outlays	75.00	—	—	—
<i>Departmental</i>	<i>75.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	—	3,500.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,500.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	36.22	758.12	—	1,580.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>36.22</i>	<i>758.12</i>	<i>—</i>	<i>1,580.00</i>
Refunds	2.00	269.78	23.43	13.48
Agency, trust, and investment	3,282.49	1,551.40	1,716.13	1,590.67
<i>Taxes and licenses for State</i>	<i>550.00</i>	<i>250.00</i>	<i>250.00</i>	<i>350.00</i>
<i>Taxes for county</i>	<i>2,436.28</i>	<i>795.03</i>	<i>795.03</i>	<i>586.12</i>
<i>Reimbursements for grade crossings</i>	<i>193.61</i>	<i>385.17</i>	<i>566.10</i>	<i>556.75</i>
<i>Sinking and other permanent funds</i>	<i>102.60</i>	<i>121.20</i>	<i>105.00</i>	<i>97.80</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$21,759.46	\$24,671.73	\$42,191.92	\$21,831.17
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	3,500.00
Transfers and refunds	38.22	1,027.90	23.43	1,593.48
Agency, trust, and investment	3,282.49	1,551.40	1,716.13	1,590.67
Total receipts	\$25,080.17	\$27,251.03	\$43,931.48	\$28,515.32
Balance on hand, including funds	10,748.51	11,937.12	25,895.81	11,789.30
GRAND TOTAL	\$35,828.68	\$39,188.15	\$67,827.29	\$40,304.62

Graded According to Population of 1945 — Continued.

PAYMENTS.	Chilmark POPULATION 230	Middlefield POPULATION 226	Plainfield POPULATION 224	Tyringham POPULATION 211
Maintenance	\$17,875.40	\$21,404.48	\$35,134.90	\$17,280.52
<i>Departmental</i>	<i>17,527.90</i>	<i>21,083.03</i>	<i>35,102.90</i>	<i>17,141.07</i>
General government	2,281.99	1,317.82	2,087.21	967.43
Protection of persons and property	778.96	266.18	142.90	496.21
Health and sanitation	657.86	156.60	351.00	242.75
Highways	3,310.66	10,120.97	14,204.48	6,991.85
Charities	5,395.65	938.56	6,426.68	3,332.27
Soldiers' benefits	—	—	—	—
Schools	4,778.43	7,527.18	11,249.92	4,550.20
Libraries	211.16	97.47	191.67	277.17
Recreation	12.53	6.63	8.10	25.04
Pensions	—	—	—	—
Unclassified	100.66	651.62	440.94	258.15
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>347.50</i>	<i>321.45</i>	<i>32.00</i>	<i>139.45</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	110.00	—	—	43.26
<i>Loans, general purposes</i>	<i>110.00</i>	<i>—</i>	<i>—</i>	<i>43.26</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	32.25	—	—	1,180.28
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,180.28</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	1,030.28
Health and sanitation	—	—	—	—
Highways	—	—	—	—
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	150.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>32.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,000.00	—	—	3,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,500.00</i>
<i>Warrants or orders previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	36.22	758.12	—	1,580.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>36.22</i>	<i>758.12</i>	<i>—</i>	<i>1,580.00</i>
Refunds	2.00	269.78	23.43	13.48
Agency, trust, and investment	3,283.29	2,328.77	1,817.79	3,188.83
<i>Taxes and licenses for State</i>	<i>550.00</i>	<i>250.00</i>	<i>250.00</i>	<i>350.00</i>
<i>Taxes for county</i>	<i>2,436.28</i>	<i>795.03</i>	<i>795.03</i>	<i>586.12</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>194.41</i>	<i>1,162.54</i>	<i>679.16</i>	<i>2,144.11</i>
<i>All other</i>	<i>102.60</i>	<i>121.20</i>	<i>93.60</i>	<i>108.60</i>
RECAPITULATION.				
Maintenance and interest	\$17,985.40	\$21,404.48	\$35,134.90	\$17,323.78
Permanent debt (except from sinking funds)	2,000.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	32.25	—	—	1,180.28
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	3,500.00
Transfers (except to sinking funds) and refunds	38.22	1,027.90	23.43	1,593.48
Agency, trust, and investment	3,283.29	2,328.77	1,817.79	3,188.83
Total payments	\$23,339.16	\$24,761.15	\$36,976.12	\$26,786.37
<i>Balance on hand, including funds</i>	<i>12,489.52</i>	<i>14,427.00</i>	<i>30,851.17</i>	<i>13,518.25</i>
GRAND TOTAL	\$35,828.68	\$39,188.15	\$67,827.29	\$40,304.62

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Alford POPULATION 207	Hawley POPULATION 203	Shutesbury POPULATION 201	Rowe POPULATION 178
REVENUE.	\$24,218.96	\$32,000.24	\$26,630.32	\$39,142.07
General	20,083.28	24,866.51	22,523.24	32,888.59
<i>Taxes</i>	<i>10,635.71</i>	<i>10,791.21</i>	<i>12,561.17</i>	<i>23,058.76</i>
Property, poll, and income	10,176.02	10,551.46	12,021.55	21,599.05
Corporation, bank, etc.	449.69	239.75	539.62	1,459.71
<i>Licenses and permits</i>	<i>3.00</i>	<i>—</i>	<i>5.50</i>	<i>5.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>3.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>9,454.57</i>	<i>14,075.80</i>	<i>9,952.57</i>	<i>9,818.26</i>
For expenses	9,382.26	14,075.80	9,952.57	9,818.26
For outlays	72.31	—	—	—
All other	—	—	1.00	6.57
Commercial	4,135.68	7,133.73	4,107.08	6,253.48
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>394.62</i>	<i>212.85</i>	<i>376.38</i>	<i>239.87</i>
<i>Departmental</i>	<i>3,673.25</i>	<i>6,790.26</i>	<i>3,083.34</i>	<i>5,853.42</i>
General government	—	—	26.43	5.00
Protection of persons and property	83.40	10.00	1.10	.50
Health and sanitation	—	—	—	—
Highways	558.00	2,470.63	1,486.38	3,217.63
Charities	2,899.29	3,011.93	1,566.08	2,617.03
Soldiers' benefits	—	120.00	—	—
Schools	—	1,177.70	—	5.00
Libraries	—	—	—	1.65
Recreation	—	—	—	—
Unclassified	32.56	—	3.35	6.61
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>57.80</i>	<i>—</i>	<i>12.50</i>	<i>8.04</i>
<i>Interest</i>	<i>110.01</i>	<i>131.12</i>	<i>634.86</i>	<i>162.15</i>
On sinking funds	—	—	—	—
On trust and investment funds	20.51	16.72	431.04	50.05
All other	89.50	114.40	203.82	102.10
NON-REVENUE.	\$1,229.43	\$1,137.46	\$2,227.83	\$7,426.20
Offsets to outlays	—	—	82.47	—
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>82.47</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	—	5,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	27.00	—	421.10	50.05
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	27.00	—	421.10	50.05
Refunds . . . . .	.34	56.83	82.63	—
Agency, trust, and investment	1,202.09	1,080.63	1,641.63	2,376.15
<i>Taxes and licenses for State</i>	<i>250.00</i>	<i>200.00</i>	<i>300.00</i>	<i>550.00</i>
<i>Taxes for county</i>	<i>418.66</i>	<i>536.21</i>	<i>804.31</i>	<i>1,474.58</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>431.23</i>	<i>282.62</i>	<i>489.92</i>	<i>259.77</i>
All other	102.20	61.80	47.40	91.80
RECAPITULATION.				
Revenue and offsets to outlays	\$24,218.96	\$32,000.24	\$26,712.79	\$39,142.07
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	5,000.00
Transfers and refunds	27.34	56.83	503.73	50.05
Agency, trust, and investment	1,202.09	1,080.63	1,641.63	2,376.15
Total receipts	\$25,448.39	\$33,137.70	\$28,858.15	\$46,568.27
Balance on hand, including funds	5,061.68	12,787.80	17,108.15	22,790.83
GRAND TOTAL	\$30,510.07	\$45,925.50	\$45,966.30	\$69,359.10

Graded According to Population of 1945 — Continued.

PAYMENTS.	Alford POPULATION 207	Hawley POPULATION 203	Shutesbury POPULATION 201	Rowe POPULATION 178
Maintenance	\$19,984.78	\$25,221.98	\$22,117.72	\$28,806.42
<i>Departmental</i>	<i>19,897.28</i>	<i>25,221.98</i>	<i>21,981.32</i>	<i>28,746.62</i>
General government	1,623.82	1,183.19	1,076.31	1,602.73
Protection of persons and property	156.25	134.35	1,055.05	377.98
Health and sanitation	198.60	411.91	240.04	642.26
Highways	5,328.36	10,183.43	8,191.11	13,960.91
Charities	5,865.55	6,454.68	3,630.52	5,271.05
Soldiers' benefits	—	120.00	—	—
Schools	6,307.63	6,484.41	6,930.40	6,245.76
Libraries	52.85	12.50	205.24	232.09
Recreation	69.86	6.63	26.09	12.53
Pensions	—	—	—	—
Unclassified	294.36	230.83	626.56	401.31
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>87.60</i>	<i>—</i>	<i>136.40</i>	<i>59.80</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	20.00	—	19.44
<i>Loans, general purposes</i>	<i>—</i>	<i>20.00</i>	<i>—</i>	<i>19.44</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	199.03	—	115.20	—
<i>Departmental</i>	<i>199.03</i>	<i>—</i>	<i>115.20</i>	<i>—</i>
General government	—	—	—	—
Protection of persons and property	—	—	115.20	—
Health and sanitation	—	—	—	—
Highways	—	—	—	—
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	199.03	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	1,000.00	—	6,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>1,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	27.00	—	421.10	50.05
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>27.00</i>	<i>—</i>	<i>421.10</i>	<i>50.05</i>
Refunds . . . . .	.34	56.83	82.63	—
Agency, trust, and investment	1,151.55	1,097.35	1,664.07	2,376.15
<i>Taxes and licenses for State</i>	<i>250.00</i>	<i>200.00</i>	<i>300.00</i>	<i>550.00</i>
<i>Taxes for county</i>	<i>418.66</i>	<i>536.21</i>	<i>804.31</i>	<i>1,474.58</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>380.69</i>	<i>299.34</i>	<i>512.36</i>	<i>259.77</i>
<i>All other</i>	<i>102.20</i>	<i>61.80</i>	<i>47.40</i>	<i>91.80</i>
RECAPITULATION.				
Maintenance and interest	\$19,984.78	\$25,241.98	\$22,117.72	\$28,825.86
Permanent debt (except from sinking funds)	—	1,000.00	—	1,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	199.03	—	115.20	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	5,000.00
Transfers (except to sinking funds) and refunds	27.34	56.83	503.73	50.05
Agency, trust, and investment	1,151.55	1,097.35	1,664.07	2,376.15
Total payments	\$21,362.70	\$27,396.16	\$24,400.72	\$37,752.06
<i>Balance on hand, including funds</i>	<i>9,147.37</i>	<i>18,529.34</i>	<i>21,565.58</i>	<i>31,607.04</i>
GRAND TOTAL	\$30,510.07	\$45,925.50	\$45,966.30	\$69,359.10

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Monroe POPULATION 171	Montgomery POPULATION 137	Peru POPULATION 116	Gay Head POPULATION 114
REVENUE.	\$31,303.47	\$18,844.62	\$25,616.91	\$9,376.14
General	28,556.73	15,904.29	21,541.24	8,077.47
<i>Taxes</i>	24,952.01	9,051.72	13,418.46	4,025.98
Property, poll, and income	13,108.11	8,602.03	13,058.71	3,846.17
Corporation, bank, etc.	11,843.90	449.69	359.75	179.81
<i>Licenses and permits</i>	3.00	—	—	44.60
<i>Fines and forfeits</i>	15.00	—	25.00	—
<i>Grants and gifts</i>	3,586.72	6,852.57	8,097.78	4,006.89
For expenses	3,586.72	6,852.57	8,097.78	4,006.89
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	2,746.74	2,940.33	4,075.67	1,298.67
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	235.12	238.38	157.25	186.36
<i>Departmental</i>	2,509.29	1,807.19	3,829.11	1,087.85
General government	—	3.00	2.80	—
Protection of persons and property	4.36	11.50	—	—
Health and sanitation	—	—	16.00	—
Highways	965.72	1,000.00	1,794.23	—
Charities	841.81	747.69	1,981.03	1,073.73
Soldiers' benefits	—	—	—	—
Schools	644.00	—	—	—
Libraries	17.54	—	—	—
Recreation	—	—	—	—
Unclassified	35.86	45.00	35.05	14.12
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<i>Interest</i>	2.33	894.76	89.31	24.46
On sinking funds	—	—	—	—
On trust and investment funds	—	800.00	—	—
All other	2.33	94.76	89.31	24.46
NON-REVENUE.	\$3,402.94	\$1,670.84	\$6,554.49	\$2,446.24
Offsets to outlays	—	—	665.00	—
<i>Departmental</i>	—	—	665.00	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	—	—	1,600.00
<i>Loans, general purposes</i>	—	—	—	1,600.00
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	800.00	5,000.00	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	800.00	5,000.00	—
Refunds	—	1.27	134.56	—
Agency, trust, and investment	3,402.94	869.57	754.93	846.24
<i>Taxes and licenses for State</i>	800.00	250.00	200.00	150.00
<i>Taxes for county</i>	2,144.84	446.53	334.93	664.44
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	390.30	105.84	151.00	11.40
<i>All other</i>	67.80	67.20	69.00	20.40
RECAPITULATION.				
Revenue and offsets to outlays	\$31,303.47	\$18,844.62	\$26,281.91	\$9,376.14
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	1,600.00
Transfers and refunds	—	801.27	5,134.56	—
Agency, trust, and investment	3,402.94	869.57	754.93	846.24
Total receipts	\$34,706.41	\$20,515.46	\$32,171.40	\$11,822.38
Balance on hand, including funds	19,959.42	9,235.98	13,249.33	3,739.23
GRAND TOTAL	\$54,665.83	\$29,751.44	\$45,420.73	\$15,561.61

Graded According to Population of 1945 — Continued.

PAYMENTS.	Monroe POPULATION 171	Montgomery POPULATION 137	Peru POPULATION 116	Gay Head POPULATION 114
Maintenance	\$24,572.04	\$16,053.01	\$22,830.94	\$8,921.30
<i>Departmental</i>	<i>24,549.04</i>	<i>15,992.21</i>	<i>22,790.94</i>	<i>8,921.30</i>
General government	1,144.73	1,358.44	1,546.28	929.23
Protection of persons and property	100.20	64.02	155.09	98.03
Health and sanitation	456.51	195.50	56.18	16.00
Highways	8,009.84	7,415.42	10,145.35	—
Charities	2,486.46	1,911.84	5,033.65	4,365.34
Soldiers' benefits	—	—	—	—
Schools	8,123.16	4,559.00	5,139.77	3,377.22
Libraries	209.66	65.82	—	33.30
Recreation	216.21	28.39	5.16	3.68
Pensions	—	—	—	—
Unclassified	3,802.27	393.78	709.46	95.50
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>23.00</i>	<i>57.20</i>	<i>40.00</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>5.60</i>	<i>—</i>	<i>—</i>
Interest	441.00	21.39	—	20.00
<i>Loans, general purposes</i>	<i>441.00</i>	<i>21.39</i>	<i>—</i>	<i>20.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	845.56	—	95.24	3,750.00
<i>Departmental</i>	<i>845.56</i>	<i>—</i>	<i>95.24</i>	<i>3,750.00</i>
General government	—	—	—	—
Protection of persons and property	—	—	64.00	—
Health and sanitation	—	—	—	—
Highways	—	—	—	3,750.00
Charities	—	—	—	—
Schools	—	—	31.24	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	845.56	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	3,600.00	1,486.78	—	350.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,600.00</i>	<i>—</i>	<i>—</i>	<i>350.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>1,486.78</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	800.00	5,000.00	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>800.00</i>	<i>5,000.00</i>	<i>—</i>
Refunds	—	1.27	134.56	—
Agency, trust, and investment	3,211.14	869.57	5,754.93	937.22
<i>Taxes and licenses for State</i>	<i>800.00</i>	<i>250.00</i>	<i>200.00</i>	<i>150.00</i>
<i>Taxes for county</i>	<i>2,144.84</i>	<i>446.53</i>	<i>334.93</i>	<i>664.44</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>198.50</i>	<i>105.84</i>	<i>5,151.00</i>	<i>90.38</i>
<i>All other</i>	<i>67.80</i>	<i>67.20</i>	<i>69.00</i>	<i>32.40</i>
RECAPITULATION.				
Maintenance and interest	\$25,013.04	\$16,074.40	\$22,830.94	\$8,941.30
Permanent debt (except from sinking funds)	3,600.00	—	—	350.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	845.56	—	95.24	3,750.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	1,486.78	—	—
Transfers (except to sinking funds) and refunds	—	801.27	5,134.56	—
Agency, trust, and investment	3,211.14	869.57	5,754.93	937.22
Total payments	\$32,669.74	\$19,232.02	\$33,815.67	\$13,978.52
<i>Balance on hand, including funds</i>	<i>21,996.09</i>	<i>10,519.42</i>	<i>11,605.06</i>	<i>1,583.09</i>
GRAND TOTAL	\$54,665.83	\$29,751.44	\$45,420.73	\$15,561.61

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Tollard POPULATION 111	Gosnold POPULATION 107	New Ashford POPULATION 99	Mount Washington POPULATION 53
REVENUE.	\$24,153.67	\$20,186.95	\$10,558.11	\$11,143.94
General	21,764.76	19,297.90	8,917.23	9,779.91
<i>Taxes</i>	<i>12,501.45</i>	<i>18,836.70</i>	<i>4,913.60</i>	<i>5,810.42</i>
Property, poll, and income	11,961.83	17,307.77	4,733.73	5,540.61
Corporation, bank, etc.	539.62	1,528.93	179.87	269.81
<i>Licenses and permits</i>	<i>4.00</i>	<i>23.00</i>	<i>302.50</i>	<i>15.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts</i>	<i>9,187.84</i>	<i>438.20</i>	<i>3,701.13</i>	<i>3,954.49</i>
For expenses	9,187.84	438.20	3,701.13	3,954.49
For outlays	—	—	—	—
<i>All other</i>	<i>71.47</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	2,388.91	889.05	1,640.88	1,364.03
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>131.45</i>	<i>12.00</i>	<i>68.50</i>	<i>191.36</i>
<i>Departmental</i>	<i>2,208.53</i>	<i>—</i>	<i>1,485.12</i>	<i>1,106.28</i>
General government	—	—	1.05	3.00
Protection of persons and property	—	—	1.50	1.00
Health and sanitation	—	—	—	—
Highways	2,000.00	—	300.00	1,102.28
Charities	208.53	—	1,156.52	—
Soldiers' benefits	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	26.05	—
<i>Public service enterprises</i>	<i>—</i>	<i>877.05</i>	<i>—</i>	<i>—</i>
Electric light	—	517.05	—	—
Water	—	360.00	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>48.93</i>	<i>—</i>	<i>87.26</i>	<i>66.39</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	—	—	26.27
All other	48.93	—	87.26	40.12
NON-REVENUE.	\$1,886.98	\$4,830.95	\$314.07	\$526.44
Offsets to outlays	548.13	—	—	—
<i>Departmental</i>	<i>548.13</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	—	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	499.50	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>499.50</i>	<i>—</i>	<i>—</i>
Refunds	33.74	—	7.01	36.55
Agency, trust, and investment	1,305.11	4,331.45	307.06	489.89
<i>Taxes and licenses for State</i>	<i>300.00</i>	<i>850.00</i>	<i>100.00</i>	<i>150.00</i>
<i>Taxes for county</i>	<i>535.84</i>	<i>3,234.33</i>	<i>167.46</i>	<i>251.19</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>391.27</i>	<i>238.12</i>	<i>—</i>	<i>52.70</i>
<i>All other</i>	<i>78.00</i>	<i>9.00</i>	<i>39.60</i>	<i>36.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$24,701.80	\$20,186.95	\$10,558.11	\$11,143.94
Premiums	—	—	—	—
Municipal indebtedness	—	—	—	—
Transfers and refunds	33.74	499.50	7.01	36.55
Agency, trust, and investment	1,305.11	4,331.45	307.06	489.89
Total receipts	\$26,040.65	\$25,017.90	\$10,872.18	\$11,670.38
<i>Balance on hand, including funds</i>	<i>7,427.92</i>	<i>5,292.23</i>	<i>8,936.62</i>	<i>6,639.92</i>
GRAND TOTAL	\$33,468.57	\$30,310.13	\$19,808.80	\$18,310.30

Graded According to Population of 1945 — Continued.

PAYMENTS.	Tolland POPULATION 111	Gosnold POPULATION 107	New Ashford POPULATION 99	Mount Washington POPULATION 53
Maintenance	\$18,316.76	\$17,065.50	\$9,344.33	\$8,402.68
<i>Departmental</i>	<i>18,296.36</i>	<i>10,990.87</i>	<i>9,284.33</i>	<i>8,384.68</i>
General government	1,026.47	2,314.60	1,030.13	850.98
Protection of persons and property	54.45	683.38	18.68	17.00
Health and sanitation	163.99	559.15	31.00	5.00
Highways	8,972.51	1,189.96	2,153.83	4,505.05
Charities	463.68	4.81	2,490.99	418.55
Soldiers' benefits	—	—	—	—
Schools	7,430.39	5,884.96	3,305.95	2,326.85
Libraries	100.00	155.00	18.00	34.89
Recreation	7.37	16.95	2.94	3.68
Pensions	—	—	—	—
Unclassified	77.50	181.56	232.81	222.68
<i>Public service enterprises</i>	<i>—</i>	<i>5,925.13</i>	<i>—</i>	<i>—</i>
Electric light	—	4,432.38	—	—
Water	—	1,492.75	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>20.40</i>	<i>150.00</i>	<i>60.00</i>	<i>18.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	194.16	—	28.00
<i>Loans, general purposes</i>	<i>—</i>	<i>194.16</i>	<i>—</i>	<i>28.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	98.70	158.73	—	—
<i>Departmental</i>	<i>98.70</i>	<i>158.73</i>	<i>—</i>	<i>—</i>
General government	—	—	—	—
Protection of persons and property	—	94.68	—	—
Health and sanitation	—	—	—	—
Highways	—	—	—	—
Charities	—	—	—	—
Schools	98.70	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	64.05	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	—	—	800.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>800.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	499.50	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>499.50</i>	<i>—</i>	<i>—</i>
Refunds	33.74	—	7.01	36.55
Agency, trust, and investment	1,305.11	4,830.95	307.06	516.16
<i>Taxes and licenses for State</i>	<i>300.00</i>	<i>850.00</i>	<i>100.00</i>	<i>160.00</i>
<i>Taxes for county</i>	<i>535.84</i>	<i>3,234.53</i>	<i>167.46</i>	<i>261.19</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>391.27</i>	<i>737.62</i>	<i>—</i>	<i>78.97</i>
<i>All other</i>	<i>78.00</i>	<i>9.00</i>	<i>39.60</i>	<i>36.00</i>
RECAPITULATION.				
Maintenance and interest	\$18,316.76	\$17,259.66	\$9,344.33	\$8,430.68
Permanent debt (except from sinking funds)	—	—	—	800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	98.70	158.73	—	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	33.74	499.50	7.01	36.55
Agency, trust, and investment	1,305.11	4,830.95	307.06	516.16
Total payments	\$19,754.31	\$22,748.84	\$9,658.40	\$9,783.39
Balance on hand, including funds	13,714.26	7,561.29	10,150.40	8,526.91
GRAND TOTAL	\$33,468.57	\$30,310.13	\$19,808.80	\$18,310.30

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (220 TOWNS).		POPULATION 401,213
REVENUE.		\$30,024,026.37
General		23,643,193.20
<i>Taxes</i>		<i>18,821,237.66</i>
Property, poll, and income		17,438,618.99
Corporation, bank, etc.		1,382,618.67
<i>Licenses and permits</i>		<i>267,276.96</i>
<i>Fines and forfeits</i>		<i>27,087.87</i>
<i>Grants and gifts</i>		<i>4,525,122.29</i>
For expenses		4,486,631.05
For outlays		38,491.24
<i>All other</i>		<i>2,468.42</i>
Commercial		6,380,833.17
<i>Special assessments</i>		<i>31,100.35</i>
To meet expenses		21,814.36
To meet outlays		9,285.99
<i>Privileges</i>		<i>678,747.07</i>
<i>Departmental</i>		<i>1,347,816.42</i>
General government		42,084.84
Protection of persons and property		44,437.57
Health and sanitation		52,868.03
Highways		558,174.99
Charities		2,396,095.88
Soldiers' benefits		26,722.79
Schools		292,079.53
Libraries		10,288.24
Recreation		2,641.19
Unclassified		147,423.36
<i>Public service enterprises</i>		<i>1,807,347.94</i>
Electric light		788,682.86
Water		1,007,510.59
All other		11,154.49
<i>Cemeteries</i>		<i>97,980.32</i>
<i>Interest</i>		<i>292,841.07</i>
On sinking funds		—
On trust and investment funds		141,483.49
All other		151,357.58
NON-REVENUE.		\$6,789,089.57
Offsets to outlays		198,163.69
<i>Departmental</i>		<i>196,826.06</i>
<i>Public service enterprises</i>		<i>1,337.63</i>
<i>Cemeteries</i>		<i>—</i>
Municipal indebtedness		3,085,645.58
<i>Loans, general purposes</i>		<i>18,100.00</i>
<i>Loans, public service enterprises</i>		<i>52,000.00</i>
<i>Loans, cemeteries</i>		<i>—</i>
<i>Bonds refunded, current year</i>		<i>1,445.47</i>
<i>Temporary loans (including revenue loans)</i>		<i>3,006,041.97</i>
<i>Unpaid warrants or orders, current year</i>		<i>7,888.50</i>
<i>Premiums</i>		<i>69.64</i>
Transfers		732,325.00
<i>From sinking funds</i>		<i>—</i>
<i>All other</i>		<i>732,325.00</i>
Refunds		107,966.43
Agency, trust, and investment		2,664,988.87
<i>Taxes and licenses for State</i>		<i>448,700.00</i>
<i>Taxes for county</i>		<i>927,915.35</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>1,159,213.77</i>
<i>All other</i>		<i>129,159.75</i>
RECAPITULATION.		
Revenue and offsets to outlays		\$30,222,190.06
Premiums		69.64
Municipal indebtedness		3,085,575.94
Transfers and refunds		840,291.43
Agency, trust, and investment		2,664,988.87
Total receipts		\$36,813,115.94
Balance on hand, including funds		9,582,911.28
GRAND TOTAL		\$46,396,027.22

¹ Includes \$354.10 from administration of trust funds.

Graded According to Population of 1945 — Concluded.

AGGREGATE PAYMENTS (220 TOWNS).		POPULATION 401,213
Maintenance		\$24,485,545.78
<i>Departmental</i>		<i>23,093,359.67</i>
General government		1,543,840.68
Protection of persons and property		1,806,579.66
Health and sanitation		836,005.79
Highways		4,376,558.10
Charities		5,921,537.75
Soldiers' benefits		169,807.94
Schools		7,495,192.19
Libraries		301,753.06
Recreation		123,905.34
Pensions		38,583.80
Unclassified		479,595.36
<i>Public service enterprises</i>		<i>1,187,998.68</i>
Electric light		646,803.44
Water		532,504.04
All other		8,691.20
<i>Cemeteries</i>		<i>201,518.47</i>
<i>Administration of trust funds</i>		<i>2,668.96</i>
Interest		229,188.13
<i>Loans, general purposes</i>		<i>116,777.84</i>
<i>Loans, public service enterprises</i>		<i>113,410.29</i>
<i>Loans, cemeteries</i>		<i>-</i>
Outlays		596,818.72
<i>Departmental</i>		<i>464,997.00</i>
General government		42,190.59
Protection of persons and property		89,753.59
Health and sanitation		65,790.87
Highways		120,583.09
Charities		616.22
Schools		116,530.42
Libraries		1,102.15
Recreation		19,201.96
Unclassified		9,228.11
<i>Public service enterprises</i>		<i>128,825.44</i>
Electric light		30,697.49
Water		98,127.95
All other		-
<i>Cemeteries</i>		<i>2,596.28</i>
Municipal indebtedness		4,927,954.12
<i>From sinking funds</i>		<i>-</i>
<i>From revenue and other sources</i>		<i>2 1,052,358.48</i>
<i>Bonds refunded, current year</i>		<i>1,445.47</i>
<i>Temporary loans (including revenue loans)</i>		<i>3,872,120.68</i>
<i>Warrants or orders, previous years</i>		<i>2,029.69</i>
Transfers		732,325.00
<i>To sinking funds from revenue</i>		<i>-</i>
<i>All other</i>		<i>732,325.00</i>
Refunds		107,966.43
Agency, trust, and investment		3,150,696.22
<i>Taxes and licenses for State</i>		<i>448,700.00</i>
<i>Taxes for county</i>		<i>927,915.35</i>
<i>Expenditures for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>1,648,402.81</i>
<i>All other</i>		<i>125,678.66</i>
RECAPITULATION.		
Maintenance and interest		\$24,714,733.91
Permanent debt (except from sinking funds)		2 1,052,358.48
Sinking fund requirements from revenue		-
Outlays		596,818.72
Permanent debt from sinking funds		-
Bonds refunded, current year		1,445.47
Temporary loans		3,874,150.17
Transfers (except to sinking funds) and refunds		840,291.43
Agency, trust, and investment		3,150,696.22
Total payments		\$34,230,494.40
Balance on hand, including funds		12,165,532.82
GRAND TOTAL		\$46,396,027.22

¹ Includes \$90 paid from proceeds of sale of electric light plant.² Includes \$3,384 paid from offsets to outlays; \$500 paid from proceeds of sale of electric light plant; \$490.49 paid from balances of loan appropriations; \$16.11 paid from balances of Federal grants for outlays.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1943.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	TEMPORARY LOANS			Warrants or Orders
					Revenue	Anticipation Highway Reimbursement	Anticipation Federal Grant	
Scutuate	\$488,000.00	—	—	\$488,000.00	—	—	—	—
Holden	9,500.00	—	—	—	—	\$9,500.00	—	—
Westwood	157,812.64	\$152,000.00	—	—	—	—	—	\$5,812.64
Westport	44,000.00	44,000.00	—	—	—	—	—	—
Dudley	123,200.00	38,400.00	—	9,800.00	\$75,000.00	—	—	—
Williamstown	304,000.00	—	—	304,000.00	—	—	—	—
Weston	186,000.00	87,000.00	—	99,000.00	—	—	—	—
Templeton	32,000.00	32,000.00	—	—	—	—	—	—
Dalton	19,700.00	19,700.00	—	—	—	—	—	—
Blackstone	135,200.00	60,200.00	—	—	75,000.00	—	—	—
Lee	49,950.00	49,950.00	—	—	—	—	—	—
Acushnet	7,000.00	7,000.00	—	—	—	—	—	—
Medfield	275,125.00	161,000.00	—	78,000.00	30,000.00	6,125.00	—	—
Bedford	9,000.00	—	—	9,000.00	—	—	—	—
Sharon	47,000.00	23,000.00	—	22,000.00	—	2,000.00	—	—
East Bridgewater	45,000.00	44,000.00	—	—	—	1,000.00	—	—
Rockport	161,000.00	71,000.00	—	90,000.00	—	—	—	—
Ayer	68,000.00	28,000.00	—	40,000.00	—	—	—	—
Wayland	50,000.00	41,000.00	—	6,000.00	—	3,000.00	—	—
Westford	25,000.00	10,000.00	—	—	—	13,000.00	—	—
East Longmeadow	32,800.00	23,000.00	—	9,800.00	10,000.00	—	—	—
Belchertown	12,000.00	2,000.00	—	—	—	—	—	—
Holbrook	26,000.00	24,000.00	—	2,000.00	—	—	—	—
West Bridgewater	6,500.00	—	—	6,500.00	—	—	—	—
Provincetown	25,000.00	12,000.00	—	13,000.00	—	—	—	—
Cohasset	15,000.00	15,000.00	—	—	—	—	—	—
Bourne	5,000.00	5,000.00	—	—	—	—	—	—
Warren	90,000.00	81,000.00	—	—	—	9,000.00	—	—
Bellingham	362,330.00	63,000.00	\$4,800.00	219,530.00	75,000.00	—	—	—
Barre	38,000.00	5,000.00	—	23,000.00	—	10,000.00	—	—
Wilbraham	42,000.00	—	—	42,000.00	—	—	—	—
Hull	196,000.00	96,000.00	—	—	100,000.00	—	—	—
Medway	76,500.00	47,500.00	—	29,000.00	—	—	—	—
Hopedale	24,000.00	—	—	—	—	—	—	—
Holliston	24,000.00	24,000.00	—	—	—	—	—	—
North Brookfield	—	—	—	—	—	—	—	—

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1943 — Continued.*

Towns (Population under 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	TEMPORARY LOANS			Warrants or Orders
					Revenue	Anticipation Highway Reimbursement	Anticipation Federal Grant	
Hatfield	\$4,600.00	—	—	—	—	\$4,600.00	—	—
Westminster	16,500.00	\$16,500.00	—	—	—	—	—	—
Groveland	22,500.00	31,000.00	—	\$1,500.00	—	—	—	—
Norwell	55,000.00	55,000.00	—	—	—	—	—	—
Marion	103,780.00	85,000.00	—	18,780.00	—	—	—	—
Hardwick	14,800.00	6,800.00	—	—	—	8,000.00	—	—
Harwich	145,000.00	51,000.00	—	94,000.00	—	—	—	—
Northfield	31,500.00	31,500.00	—	—	—	—	—	—
Sudbury	26,000.00	19,000.00	—	—	—	7,000.00	—	—
Norfolk	—	—	—	—	—	—	—	—
Lincoln	25,000.00	—	—	25,000.00	—	—	—	—
Mattapoisett	19,000.00	14,000.00	—	5,000.00	—	—	—	—
Georgetown	116,000.00	—	—	116,000.00	—	—	—	—
Sterling	60,000.00	19,000.00	—	41,000.00	—	—	—	—
Southwick	57,750.00	10,000.00	—	40,500.00	—	7,250.00	—	—
Plainville	14,000.00	14,000.00	—	—	—	—	—	—
Freetown	—	—	—	—	—	—	—	—
Williamsburg	15,477.77	12,000.00	—	—	—	3,477.77	—	—
Pembroke	162,000.00	34,000.00	—	120,000.00	—	8,000.00	—	—
Dennis	8,000.00	—	—	—	—	—	—	—
Sheffield	—	—	—	—	—	—	—	—
Stockbridge	45,000.00	45,000.00	—	—	—	—	—	—
Tisbury	23,000.00	23,000.00	—	—	—	—	—	—
Cheshire	500.00	500.00	—	—	—	—	—	—
Littleton	21,000.00	21,000.00	—	—	—	—	—	—
Shelburne	18,000.00	18,000.00	—	—	—	—	—	—
Newbury	8,500.00	3,000.00	—	—	—	5,500.00	—	—
Millville	—	—	—	—	—	—	—	—
Rowley	3,600.00	3,600.00	—	—	—	—	—	—
Dover	—	—	—	—	—	—	—	—
Essex	—	—	—	—	—	—	—	—
Rutland	35,900.00	34,900.00	—	1,000.00	—	—	—	—
Lanesborough	—	—	—	—	—	—	—	—
Lakeville	—	—	—	—	—	—	—	—
Orleans	—	—	—	—	—	—	—	—
Buckland	86,500.00	86,500.00	—	—	—	—	—	—

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1943 — Concluded.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	TEMPORARY LOANS			Warrants or Orders
					Revenue	Anticipation Highway Reimbursement	Anticipation Federal Grant	
Pexton	\$72,000.00	\$2,000.00	—	\$60,000.00	\$10,000.00	—	—	—
Charlton	1,000.00	1,000.00	—	—	—	—	—	—
Boxford	13,000.00	13,000.00	—	—	—	—	—	—
Brewster	2,000.00	2,000.00	—	—	—	—	—	—
Royalston	22,100.00	19,500.00	—	—	—	\$2,600.00	—	—
Petersham	2,000.00	2,000.00	—	—	—	—	—	—
Carlisle	—	—	—	—	—	—	—	—
Becket	21,800.00	17,250.00	—	—	4,550.00	—	—	—
Granville	—	—	—	—	—	—	—	—
Richmond	9,000.00	9,000.00	—	—	—	—	—	—
Eastham	8,000.00	8,000.00	—	—	—	—	—	—
Leicester	—	—	—	—	—	—	—	—
Truro	12,000.00	12,000.00	—	—	—	—	—	—
Egremont	—	—	—	—	—	—	—	—
Plympton	7,500.00	4,500.00	—	—	—	3,000.00	—	—
Cummington	—	—	—	—	—	—	—	—
Blandford	9,500.00	2,800.00	—	6,700.00	—	—	—	—
Pelham	—	—	—	—	—	—	—	—
Phillipston	500.00	500.00	—	—	—	—	—	—
Dunstable	6,000.00	—	—	1,000.00	5,000.00	—	—	—
Oakham	—	—	—	—	—	—	—	—
Westhampton	—	—	—	—	—	—	—	—
New Braintree	—	—	—	—	—	—	—	—
Florida	11,000.00	11,000.00	—	—	—	—	—	—
Warwick	1,000.00	—	—	—	—	1,000.00	—	—
Otis	—	—	—	—	—	—	—	—
Chesterfield	—	—	—	—	—	—	—	—
Sandisfield	—	—	—	—	—	—	—	—
New Salem	7,200.00	7,200.00	—	—	—	—	—	—
Worthington	18,000.00	15,000.00	—	—	—	—	—	—
Boxborough	—	—	—	—	—	—	—	—
Wales	3,000.00	3,000.00	—	—	—	—	—	—
Hancock	—	—	—	—	—	—	—	—
Wendell	3,300.00	1,800.00	—	—	1,500.00	—	—	—
Marshpee	20,345.47	18,500.00	—	—	—	400.00	—	—
Heath	—	—	\$1,445.47	—	—	—	—	—

Town	1870	1880	1890	1900	1910	1920	1930	1940	1950	1960	1970	1980	1990	2000
Monterey	5,000.00	—	—	—	—	—	—	—	—	—	—	—	—	—
Savoy	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Goshen	3,000.00	3,000.00	—	—	—	—	—	—	—	—	—	—	—	—
Windsor	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Holland	5,700.00	700.00	—	—	—	—	—	—	—	—	—	—	—	—
Leyden	750.00	750.00	—	—	—	—	—	—	—	—	—	—	—	—
Washington	—	—	—	—	—	—	—	—	—	—	—	—	—	—
West Tisbury	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Chilmark	3,500.00	3,500.00	—	—	—	—	—	—	—	—	—	—	—	—
Middlefield	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Plainfield	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Tyringham	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Alford	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Hawley	1,000.00	1,000.00	—	—	—	—	—	—	—	—	—	—	—	—
Shutesbury	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rowe	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Monroe	15,000.00	15,000.00	—	—	—	—	—	—	—	—	—	—	—	—
Montgomery	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Peru	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Gay Head	1,950.00	1,950.00	—	—	—	—	—	—	—	—	—	—	—	—
Tolland	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Gosnold	—	—	—	—	—	—	—	—	—	—	—	—	—	—
New Ashford	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mount Washington	2,400.00	2,400.00	—	—	—	—	—	—	—	—	—	—	—	—
220 Towns	\$7,644,053.25	\$3,492,560.40	\$28,941.59	\$3,480,110.00	\$471,050.00	\$252,402.76	\$1,000.00	\$7,988.50						

TABLE III. — *Relation of Indebtedness to Valuation — 1943.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of January 1, 1943, together with the supplemental assessment of December, 1943, and the valuation of motor vehicles for the year 1943.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of tax title loans, loans in anticipation of revenue, in anticipation of highway reimbursement, and in anticipation of Federal grant, and unpaid warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

Sixty-nine towns having no funded or fixed debt are omitted from this table.

Towns. (Population under 5,000)	Population of 1945	Percentage of Net Debt of Valuation	Valuation of 1943 including Motor Vehicles	Net Funded or Fixed Debt
1 Bellingham	3,494	10.4	\$2,717,978	\$282,530.00
2 Medfield	4,199	8.1	2,960,330	239,000.00
3 Southborough	2,330	6.4	3,072,652	198,000.00
4 Georgetown	1,978	6.1	1,913,483	116,000.00
5 Marshfield	2,405	5.9	7,997,861	469,000.00
6 Paxton	850	5.5	1,120,183	62,000.00
7 Pembroke	1,821	4.8	3,176,441	154,000.00
8 Sturbridge	2,329	4.8	1,669,388	80,800.00
9 West Newbury	1,503	4.7	1,289,752	60,900.00
10 Hanover	3,018	4.5	4,849,194	220,000.00
11 Granby	1,143	4.4	1,226,116	54,000.00
12 Williamstown	4,623	4.4	6,968,886	304,000.00
13 North Reading	3,089	4.1	2,874,282	118,000.00
14 Townsend	2,298	4.1	2,184,431	89,000.00
15 Warren	3,498	3.7	2,176,956	81,000.00
16 Scituate	4,873	3.7	13,340,394	488,000.00
17 Southampton	1,102	3.2	1,130,542	36,000.00
18 Sterling	1,897	2.8	2,118,593	60,000.00
19 Northborough	2,958	2.8	2,248,154	62,900.00
20 Avon	2,533	2.8	1,903,677	52,500.00
21 Rockport	3,992	2.7	5,911,864	161,000.00
22 Royalston	750	2.6	738,272	19,500.00
23 Burlington	2,656	2.6	2,450,640	64,000.00
24 Ashland	2,920	2.5	3,574,785	90,000.00
25 Blackstone	4,349	2.5	2,394,210	60,200.00
26 Brimfield	975	2.4	1,052,636	25,000.00
27 Rutland	1,561	2.3	1,539,794	35,900.00
28 Worthington	3,363	2.3	664,959	15,000.00
29 Medway	3,363	2.2	3,455,375	76,500.00
30 Norwell	2,147	2.2	2,510,606	55,000.00
31 New Salem	364	2.1	341,335	7,200.00
32 Monroe	171	2.1	711,812	15,000.00
33 Southwick	1,885	2.1	2,402,544	50,500.00
34 Huntington	1,242	2.1	1,048,789	21,550.00
35 Hamilton	2,387	2.0	5,680,599	116,000.00
36 Rehoboth	3,036	2.0	2,803,025	57,000.00
37 Groveland	2,150	2.0	1,619,931	32,500.00
38 Westwood	4,797	2.0	7,643,540	152,000.00
39 Orleans	1,543	2.0	4,435,709	86,500.00
40 Dudley	4,725	1.9	2,477,893	48,200.00
41 Wellfleet	851	1.9	2,262,898	44,000.00
42 Becket	682	1.9	910,646	17,250.00
43 Marion	2,120	1.9	5,522,752	103,780.00
44 Harwich	2,071	1.8	7,959,894	145,000.00
45 Ashfield	933	1.8	1,227,546	22,000.00
46 Ayer	3,967	1.8	3,855,095	68,000.00
47 New Braintree	409	1.8	627,850	11,000.00
48 Deerfield	3,083	1.7	4,316,889	75,000.00
49 Dighton	3,021	1.7	3,243,092	56,000.00
50 Hubbardston	1,019	1.7	870,056	15,000.00
51 Weston	4,473	1.7	11,044,329	186,000.00
52 Mashpee	343	1.7	1,110,158	18,500.00
53 Shirley	2,459	1.7	1,838,266	30,400.00
54 Chester	1,252	1.6	1,225,770	20,000.00
55 Northfield	2,064	1.6	1,978,794	31,500.00
56 Norton	3,096	1.6	2,550,733	40,000.00
57 Boylston	1,313	1.5	1,014,208	15,500.00
58 Hinsdale	1,276	1.5	1,021,167	15,310.40
59 Middleton	2,415	1.4	2,117,124	30,000.00
60 West Boylston	2,382	1.4	2,621,553	36,000.00
61 Mendon	1,504	1.4	1,466,022	20,000.00
62 Clarksburg	1,401	1.3	636,515	8,000.00
63 Hopkinton	2,856	1.2	3,134,742	38,000.00
64 Harvard	1,065	1.2	2,188,227	25,900.00
65 Wilbraham	3,442	1.2	3,598,815	42,000.00
66 Templeton	4,435	1.1	2,783,039	32,000.00
67 Lee	4,347	1.1	4,347,946	49,950.00
68 Richmond	646	1.1	797,706	9,000.00
69 Russell	1,221	1.1	2,455,736	27,200.00
70 Barre	3,485	1.1	2,541,481	28,000.00
71 Blandford	521	1.1	873,898	9,500.00
72 Stockbridge	1,739	1.1	4,217,631	45,000.00
73 Gay Head	114	1.1	183,881	1,950.00

TABLE III. — *Relation of Indebtedness to Valuation — 1943 — Continued.*

Towns. (Population under 5,000)	Population of 1945	Percentage of Net Debt of Valuation	Valuation of 1943 including Motor Vehicles	Net Funded or Fixed Debt
74 Boxford	811 ¹	1.0	\$1,299,782	\$13,000.00
75 Mount Washington	53	1.0	248,046	2,400.00
76 East Bridgewater	4,008	0.9	4,652,260	44,000.00
77 Millis	2,329	0.9	2,895,827	27,000.00
78 Yarmouth	2,461	0.9	6,283,886	55,000.00
79 Westminster	2,153	0.9	1,900,831	16,500.00
80 Oak Bluffs	1,345	0.9	4,959,247	43,000.00
81 Williamsburg	1,828	0.9	1,391,795	12,000.00
82 Plainville	1,837	0.9	1,633,718	14,000.00
83 Topsfield	1,153	0.8	2,966,783	25,000.00
84 Princeton	866	0.8	1,208,418	10,000.00
85 Holbrook	3,716	0.8	3,213,687	26,000.00
86 Westport	4,748	0.8	5,566,268	44,000.00
87 Wayland	3,901	0.8	5,964,064	47,000.00
88 Goshen	278	0.8	390,449	3,000.00
89 Sunderland	1,018	0.8	1,181,389	9,000.00
90 Wales	354	0.8	393,918	3,000.00
91 Hopedale	3,317	0.7	3,262,399	24,000.00
92 Sharon	4,073	0.7	6,179,211	45,000.00
93 Littleton	1,673	0.7	2,970,927	21,000.00
94 Sudbury	2,051	0.7	2,852,933	19,000.00
95 Shelburne	1,656	0.6	2,777,079	18,000.00
96 Wendell	348	0.6	279,018	1,800.00
97 Truro	582	0.6	1,884,019	12,000.00
98 Lincoln	1,998	0.6	3,977,474	25,000.00
99 East Brookfield	1,070	0.6	1,121,132	7,000.00
100 Holliston	3,311	0.6	3,909,792	24,000.00
101 Lenox	2,951	0.6	4,943,313	30,000.00
102 Plympton	545	0.6	766,886	4,500.00
103 Provincetown	3,564	0.6	4,273,011	25,000.00
104 Hull	3,388	0.6	17,066,136	96,000.00
105 Eastham	604	0.5	1,511,099	8,000.00
106 Mattapoisett	1,994	0.5	3,614,782	19,000.00
107 East Longmeadow	3,805	0.5	6,252,559	32,800.00
108 Pepperell	3,119	0.5	2,890,293	15,000.00
109 Acton	2,869	0.5	3,785,966	19,000.00
110 Nantucket	2,870	0.5	12,195,772	61,000.00
111 Hardwick	2,115	0.4	1,545,042	6,800.00
112 Chilmark	230	0.4	799,648	3,500.00
113 Tisbury	1,719	0.4	5,399,278	23,000.00
114 New Marlborough	896	0.4	1,425,100	6,000.00
115 Hawley	203	0.4	245,430	1,000.00
116 Lynnfield	2,921	0.4	5,278,588	21,000.00
117 Brookfield	1,390	0.4	1,278,677	4,900.00
118 Lancaster	3,037	0.4	2,623,950	10,000.00
119 Dalton	4,367	0.4	5,429,171	19,700.00
120 Kingston	2,922	0.3	4,662,079	16,000.00
121 Hanson	2,641	0.3	3,036,993	10,000.00
122 Bedford	4,170	0.3	2,915,205	9,000.00
123 Nahant	2,396	0.3	5,257,568	14,000.00
124 Westford	3,815	0.3	3,855,373	10,000.00
125 Acushnet	4,272	0.3	2,785,216	7,000.00
126 Leyden	254	0.2	311,999	750.00
127 Rowley	1,585	0.2	1,525,962	3,600.00
128 Holland	265	0.2	303,329	700.00
129 Douglas	2,667	0.2	1,883,373	4,000.00
130 Dunstable	440	0.2	485,812	1,000.00
131 Duxbury	2,432	0.2	7,730,657	15,000.00
132 Raynham	2,214	0.2	2,124,997	4,000.00
133 West Bridgewater	3,605	0.2	3,568,574	6,500.00
134 Edgartown	1,296	0.2	4,338,825	7,300.00
135 West Stockbridge	1,059	0.2	1,216,639	2,000.00
136 Cohasset	3,540	0.2	9,847,917	15,000.00
137 Petersham	743	0.1	1,445,361	2,000.00
138 Newbury	1,636	0.1	2,259,771	3,000.00
139 Hampden	1,153	0.1	904,978	1,200.00
140 Belchertown	3,769	0.1	1,673,938	2,000.00
141 Phillipston	475	0.1	471,420	500.00
142 Gill	918	0.1	946,898	1,000.00
143 Charlemont	812	0.1	949,699	1,000.00
144 Brewster	757	0.1	2,361,540	2,000.00
145 Chatham	2,192	0.1	7,400,720	5,000.00
146 Salisbury	2,622	0.1	3,113,434	2,000.00
147 Charlton	3,051	0.1	1,942,826	1,000.00
148 Bourne	3,519	0.1	9,867,414	5,000.00
149 Cheshire	1,718	1—	1,197,850	500.00
150 Carver	1,383	1—	3,359,025	500.00
151 Sandwich	1,524	1—	2,926,926	300.00
Totals	² 401,213	—	³ \$562,866,823	\$6,882,670.40

¹ Less than one-tenth of one percent.² Includes 76,521 population of 69 towns having no funded or fixed debt.³ See note on page 270.

TABLE III. — *Relation of Indebtedness to Valuation — 1943 — Concluded.*

Total valuation Includes \$102, 563,382 valuation of 69 towns having no funded or fixed debt as shown in the following list:

Alford	\$329,965	Groton	\$3,786,128	Peru	\$257,989
Ashburnham	1,725,114	Hadley	3,023,872	Plainfield	348,756
Ashby	1,189,670	Halifax	1,632,982	Rochester	1,345,204
Berkley	954,472	Hancock	482,443	Rowe	672,694
Berlin	1,147,337	Hatfield	2,798,383	Sandisfield	805,772
Bernardston	960,981	Heath	434,220	Savoy	214,986
Bolton	1,218,355	Holden	4,111,426	Sheffield	1,849,176
Boxborough	422,957	Lakeville	1,661,009	Sherborn	2,252,004
Buckland	2,747,373	Lanesborough	1,468,119	Shutesbury	357,082
Carlisle	1,178,315	Leverett	489,663	Stow	1,509,709
Chesterfield	601,016	Lunenburg	2,801,678	Sutton	2,098,807
Colrain	1,303,904	Manchester	9,105,996	Tolland	400,188
Conway	963,872	Merrimac	1,897,699	Tyngsborough	1,372,755
Cummington	564,990	Middlefield	331,666	Tyringham	472,024
Dennis	5,727,037	Millville	980,317	Upton	1,346,568
Dover	4,192,196	Monterey	898,192	Warwick	383,217
Egremont	1,047,917	Montgomery	262,245	Washington	217,589
Erving	1,756,984	New Ashford	141,105	Wenham	3,915,747
Essex	1,788,754	Norfolk	1,501,727	West Brookfield	1,456,055
Florida	1,436,516	North Brookfield	2,557,351	Westhampton	468,794
Freetown	1,593,316	Oakham	511,736	West Tisbury	864,426
Gosnold	1,267,091	Otis	713,021	Whately	1,173,406
Granville	1,996,934	Pelham	593,826	Windsor	480,564

TABLE IV. — *Debt Transactions for 1943 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 278), nor payments to counties on account of debt incurred for hospital purposes (see Table VI, pp. 279 to 281). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 148 to 259, under the section "Municipal Indebtedness."

Refunding loans for the current year were issued for the renewal of tax title loans.

Towns. (Population under 5,000)	INCURRED					Warrants or Orders	CANCELLED					
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans		General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Scituate	—	—	—	\$150,000.00	—	—	\$4,000.00	—	\$33,000.00	\$150,000.00	—	—
Holden	—	—	—	—	\$9,500.00	—	—	—	—	20,000.00	\$12,000.00	—
Westwood	—	—	—	100,000.00	—	\$5,812.64	11,000.00	—	—	100,000.00	1,500.00	—
Westport	—	—	—	100,000.00	—	—	9,400.00	—	—	150,000.00	—	—
Dudley	—	—	—	75,000.00	8,000.00	—	5,200.00	—	5,800.00	75,000.00	8,000.00	—
Williamstown	—	—	—	—	—	—	12,000.00	—	11,000.00	—	—	—
Weston	—	—	—	—	1,000.00	—	4,000.00	—	23,000.00	50,000.00	1,000.00	—
Templeton	—	—	—	—	—	—	—	—	—	25,000.00	—	—
Dalton	—	—	—	—	800.00	—	11,300.00	—	—	—	800.00	—
Blackstone	—	—	—	75,000.00	—	—	7,200.00	—	—	75,000.00	—	—
Lee	—	—	—	100,000.00	—	—	7,250.00	—	—	175,000.00	—	—
Acushnet	—	—	—	20,000.00	—	—	1,400.00	—	—	20,000.00	—	—
Medfield	—	—	—	30,000.00	6,125.00	—	10,000.00	—	11,000.00	30,000.00	—	—
Bedford	—	—	—	—	—	—	2,000.00	—	1,000.00	—	—	—
Sharon	—	—	—	100,000.00	2,000.00	—	12,000.00	—	2,000.00	125,000.00	2,000.00	—
East Bridgewater	—	—	—	60,000.00	1,000.00	—	6,000.00	—	3,500.00	60,000.00	2,000.00	—
Rockport	—	—	—	—	500.00	—	17,000.00	—	7,000.00	—	1,500.00	—
Ayer	\$3,000.00	—	\$21,000.00	—	3,000.00	—	7,000.00	—	8,000.00	—	—	—
Wayland	—	—	—	60,000.00	15,000.00	—	5,000.00	—	2,000.00	—	1,330.00	—
Westford	—	—	—	—	—	—	3,900.00	—	—	60,000.00	15,000.00	—
East Longmeadow	—	—	—	—	—	—	10,500.00	—	3,000.00	—	—	—
Belchertown	—	—	—	10,000.00	—	—	1,500.00	—	—	20,000.00	—	—
Hollbrook	—	—	—	50,000.00	1,000.00	—	9,000.00	—	1,000.00	100,000.00	2,000.00	—
West Bridgewater	—	—	—	—	—	—	—	—	2,500.00	—	—	—
Provincetown	—	—	—	85,000.00	—	—	6,000.00	—	3,500.00	120,000.00	—	—
Cohasset	—	—	—	—	—	—	5,000.00	—	—	—	—	—
Bourne	—	—	—	—	1,000.00	—	6,500.00	—	—	—	1,000.00	—
Warren	—	—	—	—	10,700.00	—	13,900.00	—	—	25,000.00	11,700.00	—
Bellingham	6,000.00	—	—	75,000.00	—	—	9,600.00	\$2,449.90	10,000.00	130,000.00	—	—
Barre	—	—	—	—	10,000.00	—	2,000.00	—	3,000.00	—	10,000.00	—
Wilbraham	—	—	—	—	—	—	—	—	6,000.00	—	—	—
Hull	—	—	—	100,000.00	—	—	13,000.00	—	—	100,000.00	—	—

TABLE IV. — Debt Transactions for 1943 Classified by Character of Obligation — Continued.

Towns. (Population under 5,000)	INCURRED					CANCELLED						
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Ashburnham	-	-	-	-	-	\$430.63	-	-	-	-	\$11,550.00	-
Townsend	-	-	-	-	-	-	\$3,000.00	-	\$5,000.00	-	13,650.00	\$1,481.93
Raynham	-	-	-	-	\$6,025.00	-	5,000.00	-	-	-	6,025.00	-
Chatham	-	-	-	-	-	-	-	-	-	-	-	-
Hatfield	-	-	-	-	4,690.00	-	1,500.00	-	-	\$15,000.00	5,140.30	-
Westminster	-	-	-	-	2,500.00	-	2,000.00	-	2,000.00	-	5,500.00	-
Groveland	-	-	-	-	-	-	5,000.00	-	-	-	-	-
Norwell	-	-	-	-	-	-	-	-	-	-	-	-
Marion	-	-	-	-	1,200.00	-	10,000.00	-	6,260.00	-	1,200.00	-
Hardwick	-	-	-	-	8,000.00	-	4,700.00	-	-	-	10,000.00	-
Harwich	-	-	-	-	-	-	7,000.00	-	8,000.00	-	-	-
Northfield	-	-	-	-	-	-	4,500.00	-	-	-	2,000.00	-
Sudbury	-	-	\$15,000.00	-	7,000.00	-	3,000.00	-	-	40,000.00	8,500.00	-
Norfolk	-	-	10,000.00	-	-	-	-	-	-	20,000.00	-	-
Lincoln	-	-	-	-	-	-	-	-	5,000.00	-	-	-
Mattapoisett	-	-	-	-	-	-	2,000.00	-	1,500.00	-	-	-
Georgetown	-	-	\$10,500.00	20,000.00	-	-	-	-	-	-	-	-
Sterling	-	-	-	-	-	-	3,000.00	-	8,500.00	20,000.00	-	-
Southwick	-	-	-	-	7,250.00	-	3,000.00	-	5,000.00	-	-	-
Plainville	-	-	-	-	-	-	2,000.00	-	3,500.00	-	8,500.00	-
Freetown	-	-	-	-	-	-	-	-	-	-	-	-
Williamsburg	-	-	-	-	3,477.77	-	3,000.00	-	-	-	6,300.00	-
Pembroke	-	-	-	-	8,000.00	-	6,000.00	-	8,000.00	-	7,500.00	-
Dennis	-	-	-	-	8,000.00	-	-	-	-	-	-	-
Sheffield	-	-	-	-	-	-	1,000.00	-	-	-	-	-
Stockbridge	-	-	-	60,000.00	-	-	3,000.00	-	-	60,000.00	-	-
Tisbury	-	-	-	-	-	-	11,000.00	-	-	-	-	-
Cheshire	-	-	-	25,000.00	2,500.00	-	500.00	-	-	25,000.00	2,500.00	-
Littleton	-	-	-	-	-	-	5,000.00	-	-	-	-	-
Shelburne	-	-	-	-	-	-	4,000.00	-	-	-	-	-
Newbury	-	-	-	50,000.00	5,500.00	-	2,000.00	-	-	50,000.00	7,400.00	-
Millville	-	-	-	-	-	-	-	-	-	30,000.00	-	-
Rowley	-	-	-	-	-	-	600.00	-	-	-	-	-
Dover	-	-	-	25,000.00	-	-	6,000.00	-	-	25,000.00	-	-
Essex	-	-	-	-	-	-	1,000.00	-	-	-	-	-
Rutland	-	-	-	-	-	-	6,200.00	-	1,000.00	-	8,700.00	-

TABLE IV. — *Debt Transactions for 1943 Classified by Character of Obligation — Concluded.*

Towns. (Population under 5,000)	INCURRED						CANCELED					
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Conway	-	-	-	\$20,000.00	-	-	\$2,600.00	-	-	\$15,000.00	-	-
Princeton	-	-	-	-	\$2,000.00	-	3,000.00	-	-	10,000.00	\$5,000.00	-
Wellfleet	-	-	-	-	8,500.00	-	-	-	-	-	8,500.00	-
Bolton	-	-	-	-	-	-	-	-	-	-	-	-
Paxton	-	-	-	10,000.00	-	-	500.00	-	-	15,000.00	-	-
Charlmont	-	-	-	-	5,000.00	-	1,500.00	-	-	-	5,000.00	-
Buxford	-	-	-	-	5,000.00	-	2,000.00	-	-	-	5,000.00	-
Brewster	-	-	-	-	-	-	2,000.00	-	-	-	1,500.00	-
Royalston	\$3,000.00	-	-	-	2,600.00	-	1,500.00	-	-	-	2,600.00	-
Petersham	-	-	-	-	-	-	1,000.00	-	-	-	-	-
Carlisle	-	-	-	4,550.00	-	-	2,250.00	-	-	4,550.00	-	-
Becket	-	-	-	-	-	-	-	-	-	-	-	-
Granville	-	-	-	-	6,000.00	-	10,000.00	-	-	-	6,000.00	-
Richmond	-	-	-	9,000.00	1,200.00	-	1,000.00	-	-	9,000.00	1,200.00	-
Eastham	-	-	-	-	5,375.00	-	1,000.00	-	-	-	5,375.00	-
Leverett	-	-	-	-	-	-	-	-	-	-	-	-
Truro	-	-	-	-	-	-	1,000.00	-	-	-	-	-
Egremont	-	-	-	-	-	-	-	-	-	-	-	-
Plympton	-	-	-	12,000.00	3,000.00	-	1,500.00	-	-	16,000.00	3,000.00	-
Cummington	-	-	-	-	5,000.00	-	-	-	250.00	-	5,000.00	-
Blandford	-	-	-	-	-	-	700.00	-	-	-	-	-
Pelham	-	-	-	-	1,500.00	-	500.00	-	2,100.00	-	1,500.00	-
Phillipston	-	-	-	-	-	-	-	-	-	-	-	-
Dunstable	-	-	-	5,000.00	2,000.00	-	-	-	250.00	10,000.00	2,000.00	-
Oakham	-	-	-	-	-	-	-	-	-	-	-	-
Westhampton	-	-	-	-	-	-	1,000.00	-	-	-	-	-
New Brantree	-	-	-	-	-	-	-	-	-	-	-	-
Florida	-	-	-	20,000.00	4,000.00	-	-	-	-	20,000.00	4,000.00	-
Warwick	-	-	-	-	6,000.00	-	1,200.00	-	-	-	5,000.00	-
Otis	-	-	-	-	-	-	-	-	-	-	-	-
Chesterfield	-	-	-	-	5,000.00	-	-	-	-	-	5,000.00	-
Sandisfield	-	-	-	-	-	-	-	-	-	-	-	-
New Salem	-	-	-	-	5,000.00	-	1,800.00	-	-	-	5,000.00	-
Worthington	-	-	-	-	9,500.00	-	1,000.00	-	-	-	6,500.00	-
Boxborough	-	-	-	-	1,600.00	-	-	-	-	-	1,600.00	-
Wales	-	-	-	-	2,000.00	-	800.00	-	-	-	2,000.00	-

[illegible]

TABLE V. — *Sinking and Loan Fund Payments to the State — 1943.*

TOWNS. (Population under 5,000)	METROPOLITAN			
	Totals	Sewer	Park	Water
Westwood	\$183.59	—	\$183.59	—
Weston	268.68	—	268.68	—
Hull	414.41	—	414.41	—
Nahant	2,899.36	—	147.59	\$2,751.77
Dover	146.74	—	146.74	—
Totals	\$3,912.78	—	\$1,161.01	\$2,751.77

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1943.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Seituate	\$37,000.00	\$37,000.00	—	—	—
Holden	1,450.00	—	\$1,450.00	—	—
Westwood	11,183.59	11,000.00	—	\$183.59	—
Westport	9,400.00	9,400.00	—	—	—
Dudley	12,400.00	11,000.00	1,400.00	—	—
Williamstown	11,000.00	11,000.00	—	—	—
Weston	35,268.68	35,000.00	—	268.68	—
Templeton	5,456.00	4,000.00	1,456.00	—	—
Dalton	11,300.00	11,300.00	—	—	—
Blackstone	8,200.00	7,200.00	1,000.00	—	—
Lee	7,250.00	7,250.00	—	—	—
Acushnet	1,400.00	1,400.00	—	—	—
Medfield	21,000.00	21,000.00	—	—	—
Bedford	3,000.00	3,000.00	—	—	—
Sharon	14,000.00	14,000.00	—	—	—
East Bridgewater	9,500.00	9,500.00	—	—	—
Rockport	24,000.00	24,000.00	—	—	—
Ayer	15,000.00	15,000.00	—	—	—
Wayland	7,000.00	7,000.00	—	—	—
Westford	3,900.00	3,900.00	—	—	—
East Longmeadow	13,500.00	13,500.00	—	—	—
Belchertown	1,500.00	1,500.00	—	—	—
Holbrook	10,000.00	10,000.00	—	—	—
West Bridgewater	2,500.00	2,500.00	—	—	—
Provincetown	9,500.00	9,500.00	—	—	—
Cohasset	5,000.00	5,000.00	—	—	—
Bourne	6,500.00	6,500.00	—	—	—
Warren	14,900.00	13,900.00	1,000.00	—	—
Bellingham	22,049.90	19,600.00	—	—	\$2,449.90
Barre	5,000.00	5,000.00	—	—	—
Wilbraham	6,000.00	6,000.00	—	—	—
Hull	13,414.41	13,000.00	—	414.41	—
Medway	13,500.00	13,500.00	—	—	—
Hopedale	6,000.00	6,000.00	—	—	—
Holliston	5,000.00	5,000.00	—	—	—
North Brookfield	1,100.00	—	1,100.00	—	—
Pepperell	5,000.00	5,000.00	—	—	—
Norton	5,000.00	5,000.00	—	—	—
North Reading	14,574.50	13,900.00	—	—	674.50
Deerfield	15,000.00	15,000.00	—	—	—
Charlton	3,700.00	3,000.00	700.00	—	—
Lancaster	4,400.00	2,500.00	1,900.00	—	—
Rehoboth	8,000.00	8,000.00	—	—	—
Dighton	6,500.00	6,500.00	—	—	—
Hanover	16,000.00	16,000.00	—	—	—
Northborough	8,725.00	7,725.00	1,000.00	—	—
Lenox	10,000.00	10,000.00	—	—	—
Kingston	7,000.00	7,000.00	—	—	—
Lynnfield	5,000.00	5,000.00	—	—	—
Ashland	23,300.00	23,300.00	—	—	—
Nantucket	22,000.00	22,000.00	—	—	—
Acton	2,000.00	2,000.00	—	—	—
Hopkinton	7,000.00	7,000.00	—	—	—
Douglas	4,000.00	3,000.00	1,000.00	—	—
Lunenburg	900.00	—	900.00	—	—
Burlington	10,119.22	9,000.00	—	—	1,119.22
Hanson	5,000.00	5,000.00	—	—	—
Salisbury	10,310.73	6,000.00	—	—	4,310.73
Sutton	1,000.00	—	1,000.00	—	—
Manchester	7,000.00	7,000.00	—	—	—
Avon	7,500.00	7,500.00	—	—	—
Yarmouth	16,000.00	16,000.00	—	—	—
Shirley	4,900.00	4,900.00	—	—	—
Duxbury	5,000.00	5,000.00	—	—	—
Middleton	3,000.00	3,000.00	—	—	—
Marshfield	38,125.51	¹ 38,125.51	—	—	—
Nahant	7,899.36	5,000.00	—	2,899.36	—
Upton	4,000.00	4,000.00	—	—	—
Hamilton	12,000.00	12,000.00	—	—	—
Merrimac	4,422.53	—	—	—	4,422.53
West Boylston	4,000.00	3,000.00	1,000.00	—	—
Southborough	15,500.00	15,500.00	—	—	—
Millis	10,000.00	10,000.00	—	—	—
Sturbridge	12,300.00	11,500.00	800.00	—	—
Ashburnham	1,000.00	—	1,000.00	—	—
Townsend	5,000.00	5,000.00	—	—	—
Raynham	3,000.00	3,000.00	—	—	—
Chatham	5,000.00	5,000.00	—	—	—
Westminster	2,050.00	1,500.00	550.00	—	—
Groveland	4,000.00	4,000.00	—	—	—
Norwell	5,000.00	5,000.00	—	—	—

¹ Serial loans amounting to \$3,384 were paid from offsets to outlays and \$490.49 from balances of loan appropriations.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1943 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Marion	\$16,260.00	\$16,260.00	—	—	—
Hardwick	5,900.00	4,700.00	\$1,200.00	—	—
Harwich	15,000.00	15,000.00	—	—	—
Northfield	4,500.00	4,500.00	—	—	—
Sudbury	3,000.00	3,000.00	—	—	—
Lincoln	5,000.00	5,000.00	—	—	—
Mattapoisett	3,500.00	3,500.00	—	—	—
Georgetown	8,500.00	8,500.00	—	—	—
Sterling	8,700.00	8,000.00	700.00	—	—
Southwick	6,000.00	6,000.00	—	—	—
Plainville	2,000.00	2,000.00	—	—	—
Williamsburg	3,000.00	3,000.00	—	—	—
Pembroke	14,000.00	14,000.00	—	—	—
Sheffield	1,000.00	1,000.00	—	—	—
Stockbridge	3,000.00	3,000.00	—	—	—
Tisbury	11,000.00	11,000.00	—	—	—
Cheshire	500.00	500.00	—	—	—
Littleton	5,000.00	5,000.00	—	—	—
Shelburne	4,000.00	4,000.00	—	—	—
Newbury	2,000.00	2,000.00	—	—	—
Millville	750.00	—	750.00	—	—
Rowley	600.00	600.00	—	—	—
Dover	6,146.74	6,000.00	—	\$146.74	—
Essex	1,000.00	1,000.00	—	—	—
Rutland	7,200.00	7,200.00	—	—	—
Orleans	6,500.00	6,500.00	—	—	—
Sandwich	1,172.32	500.00	—	—	\$672.32
Mendon	2,550.00	2,000.00	550.00	—	—
West Newbury	3,000.00	3,000.00	—	—	—
Tyngsborough	1,000.00	1,000.00	—	—	—
Clarksburg	2,000.00	2,000.00	—	—	—
Brookfield	4,520.00	4,000.00	520.00	—	—
Carver	1,000.00	1,000.00	—	—	—
Oak Bluffs	13,429.20	9,983.89	—	—	3,445.31
Boylston	2,875.00	2,500.00	375.00	—	—
Edgartown	3,700.00	3,700.00	—	—	—
Hinsdale	2,200.00	2,200.00	—	—	—
Chester	5,500.00	5,500.00	—	—	—
Huntington	2,150.00	2,150.00	—	—	—
Russell	9,000.00	9,000.00	—	—	—
Berkley	1,400.00	1,400.00	—	—	—
Hampden	400.00	400.00	—	—	—
Topsfield	7,000.00	7,000.00	—	—	—
Granby	3,000.00	3,000.00	—	—	—
Berlin	400.00	—	400.00	—	—
Southampton	2,000.00	2,000.00	—	—	—
East Brookfield	3,000.00	3,000.00	—	—	—
Harvard	5,000.00	5,000.00	—	—	—
West Stockbridge	2,000.00	2,000.00	—	—	—
Hubbardston	1,370.00	1,000.00	370.00	—	—
Sunderland	1,000.00	1,000.00	—	—	—
Brimfield	2,000.00	2,000.00	—	—	—
Ashfield	2,000.00	2,000.00	—	—	—
Gill	500.00	500.00	—	—	—
New Marlborough	2,000.00	2,000.00	—	—	—
Princeton	3,300.00	2,600.00	700.00	—	—
Wellfleet	3,000.00	3,000.00	—	—	—
Bolton	600.00	—	600.00	—	—
Paxton	4,890.00	4,500.00	390.00	—	—
Charlemont	1,500.00	1,500.00	—	—	—
Boxford	2,000.00	2,000.00	—	—	—
Brewster	2,000.00	2,000.00	—	—	—
Royalston	2,000.00	1,500.00	500.00	—	—
Petersham	1,000.00	1,000.00	—	—	—
Becket	2,250.00	2,250.00	—	—	—
Granville	10,000.00	10,000.00	—	—	—
Richmond	1,000.00	1,000.00	—	—	—
Eastham	1,000.00	1,000.00	—	—	—
Truro	1,000.00	1,000.00	—	—	—
Plympton	1,500.00	1,500.00	—	—	—
Cummington	250.00	250.00	—	—	—
Blandford	2,800.00	2,800.00	—	—	—
Phillipston	650.00	500.00	150.00	—	—
Dunstable	250.00	250.00	—	—	—
New Braintree	1,200.00	1,000.00	200.00	—	—
Warwick	1,200.00	1,200.00	—	—	—
New Salem	1,800.00	1,800.00	—	—	—
Worthington	1,000.00	1,000.00	—	—	—
Wales	800.00	800.00	—	—	—
Wendell	600.00	600.00	—	—	—

¹ Serial loans amounting to \$500 were paid from proceeds of sale of electric light plant.² Serial loans amounting to \$16.11 were paid from balances of Federal grants for outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1943 —*
Concluded.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Mashpee	\$2,755.19	\$1,500.00	—	—	\$1,255.19
Goshen	650.00	650.00	—	—	—
Holland	350.00	350.00	—	—	—
Leyden	750.00	750.00	—	—	—
Chilmark	2,000.00	2,000.00	—	—	—
Hawley	1,000.00	1,000.00	—	—	—
Rowe	1,500.00	1,500.00	—	—	—
Monroe	3,600.00	3,600.00	—	—	—
Gay Head	350.00	350.00	—	—	—
Mount Washington	800.00	800.00	—	—	—
Totals	\$1,047,967.88	\$1,001,044.40	\$24,661.00	\$3,912.78	\$18,349.70

The following towns showed no payments on account of funded or fixed debt:

Alford	Colrain	Gosnold	Lakeville	Norfolk	Sandisfield	Washington
Ashby	Conway	Groton	Lanesborough	Oakham	Savoy	Wenham
Bernardston	Dennis	Hadley	Leverett	Otis	Sherborn	West Brookfield
Boxborough	Egremont	Halifax	Middlefield	Pelham	Shutesbury	Westhampton
Buckland	Erving	Hancock	Monterey	Peru	Stow	West Tisbury
Carlisle	Florida	Hatfield	Montgomery	Plainfield	Tolland	Whately
Chesterfield	Freetown	Heath	New Ashford	Rochester	Tyringham	Windsor

DIVISION C

CASH BALANCES

TABLE VII. — *Cash Balances.*

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1943					CASH AT END OF 1943						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Scituate	\$91,017.97	\$90,794.07	—	—	\$46.80	\$177.10	\$150,139.05	\$146,886.05	\$625.00	—	\$46.80	\$2,581.20
Holden	120,051.93	118,739.55	—	—	—	1,312.38	136,736.43	135,394.05	—	—	—	1,342.38
Westwood	54,326.80	54,326.80	—	—	—	—	78,301.66	78,270.41	31.25	—	—	—
Westport	108,664.41	107,573.96	—	\$185.00	—	905.45	90,721.06	89,800.48	—	—	—	920.58
Dudley	125,262.21	124,883.40	—	207.06	—	171.75	130,625.47	130,139.68	99.78	\$214.26	—	171.75
Williamstown	131,433.49	131,433.49	—	—	—	—	212,680.80	211,609.20	—	—	—	1,071.60
Weston	177,604.00	171,233.16	—	204.64	6,085.79	80.41	143,598.97	137,116.18	—	234.77	6,198.14	49.88
Templeton	66,912.62	66,324.73	—	—	92.37	495.52	86,276.63	85,636.23	—	—	148.88	491.52
Dalton	90,127.30	87,773.07	—	156.17	2,198.06	—	121,783.90	117,840.98	—	545.71	2,533.91	863.30
Blackstone	52,429.61	52,429.61	—	—	—	—	77,860.54	77,860.54	—	—	—	10.00
Lee	128,300.10	128,190.10	—	—	—	10.00	106,281.07	106,271.07	—	—	—	—
Acushnet	38,503.12	38,471.62	—	—	—	31.50	71,853.94	71,706.01	—	—	—	147.93
Medfield	61,343.12	54,056.61	—	123.01	6,870.46	293.04	80,435.03	58,924.96	—	97.46	18,115.48	3,297.13
Bedford	71,233.44	68,607.52	—	83.44	1,597.48	1,005.00	87,460.82	83,185.11	125.00	61.29	2,281.27	1,808.15
Sharon	51,121.02	49,807.61	—	256.23	888.01	79.17	47,568.80	45,007.41	—	263.83	1,359.23	938.33
East Bridgewater	92,327.46	91,336.40	—	—	89.21	841.85	103,174.02	101,389.56	250.00	—	89.21	1,445.25
Rockport	107,901.97	107,395.42	—	—	375.11	131.44	138,794.94	137,817.17	—	620.00	257.83	99.94
Ayer	61,903.75	61,678.19	—	—	25.56	200.00	71,135.15	71,109.59	—	—	25.56	—
Wayland	83,024.12	79,584.20	—	738.92	525.37	3,075.63	130,703.33	128,310.01	—	736.33	285.78	1,381.18
Westford	70,863.83	70,550.53	—	—	280.90	32.40	92,326.44	92,229.30	—	—	45.94	51.20
East Longmeadow	61,094.74	59,993.42	—	—	476.14	625.18	87,520.64	86,067.00	—	38.10	887.09	528.45
Belchertown	43,470.59	42,978.02	—	—	110.21	382.36	66,308.68	65,077.99	—	—	110.21	1,120.48
Hollbrook	102,256.39	100,940.85	—	—	1,315.54	—	86,183.33	82,766.16	—	—	2,288.83	1,128.34
West Bridgewater	74,491.94	74,315.72	—	—	62.50	113.72	70,868.81	69,748.18	—	—	—	1,120.63
Provincetown	27,003.12	26,915.85	—	—	87.27	—	32,958.57	32,759.18	—	—	199.39	—
Cohasset	103,881.69	103,290.08	—	—	526.82	64.79	109,238.95	108,276.60	—	—	887.18	75.17
Bourne	128,478.33	127,478.36	—	—	27.23	740.74	138,901.81	138,161.07	—	—	—	740.74
Warren	49,355.04	49,328.64	—	—	—	26.40	49,147.08	49,060.88	—	—	—	86.20
Bellingham	93,942.88	93,942.88	—	—	—	—	63,183.91	62,189.11	—	—	—	994.80
Barre	64,580.44	64,580.44	—	—	—	—	81,277.94	81,277.94	—	—	—	—
Wilbraham	111,668.66	111,668.66	—	—	—	—	149,217.19	148,041.96	—	—	—	—
Hull	231,809.75	219,011.56	—	76.09	3,048.93	9,673.17	347,876.40	331,380.93	62.50	250.00	35.16	827.57
Medway	34,413.65	34,413.15	—	.50	—	—	22,844.90	22,447.18	—	—	—	397.72
Hopkdale	76,119.58	75,686.80	—	—	420.78	12.00	94,883.93	94,342.07	—	—	529.86	12.00
Holliston	65,985.42	65,985.42	—	—	—	—	101,638.00	100,993.10	—	—	—	644.90
North Brookfield	59,630.34	59,562.43	—	56.25	—	11.66	46,561.67	46,505.42	—	56.25	—	—

Peperell . . .	76,880.36	76,755.96	—	124.40	—	115,453.15	114,783.88	—	668.27	1.00
Norton . . .	50,084.94	50,080.40	—	457.01	197.54	83,706.97	80,664.71	—	1,906.51	1,135.75
North Reading . . .	39,211.51	38,393.32	—	3.15	139.55	41,867.90	43,246.41	620.91	—	—
Deerfield . . .	85,753.69	85,315.12	—	298.42	—	91,188.26	90,535.62	250.00	290.75	111.89
Charlton . . .	40,767.16	40,421.70	—	48.08	71.85	50,061.48	49,624.17	123.35	223.62	90.34
Lancaster . . .	63,206.35	61,008.30	—	225.53	—	93,715.18	90,885.44	980.70	544.14	1,304.90
Rehoboth . . .	56,676.01	56,656.19	—	1,491.42	7.50	74,713.54	74,357.02	12.32	—	344.20
Dighton . . .	59,375.98	59,375.98	—	12.32	—	77,541.66	76,782.25	—	—	759.41
Hanover . . .	79,802.98	73,014.19	—	6,756.92	31.87	144,928.95	141,002.91	—	3,894.17	31.87
Northborough . . .	59,995.98	51,850.25	—	5,530.73	2,615.00	74,552.93	68,849.70	—	4,495.73	1,207.50
Lenox . . .	166,520.40	166,520.40	—	—	—	145,967.06	145,967.06	—	—	—
Kingston . . .	53,582.98	51,482.26	—	270.12	531.37	70,557.54	67,752.14	447.27	1,437.42	920.71
Lynnfield . . .	40,305.72	40,299.82	—	—	5.90	56,977.82	56,977.82	—	—	—
Ashtand . . .	63,478.42	62,946.68	—	400.92	130.82	84,217.65	82,836.51	614.36	—	766.78
Nantucket . . .	58,566.19	58,428.45	—	—	137.74	89,148.25	88,060.51	—	—	1,087.74
Acton . . .	75,272.68	74,878.14	—	289.04	105.50	83,577.91	83,274.29	—	—	303.62
Hopkinton . . .	14,598.09	14,596.84	—	1.25	—	41,169.42	40,020.17	1.25	—	1,148.00
Groton . . .	74,968.56	66,296.98	—	6,566.54	2,135.04	108,268.40	97,466.42	—	7,521.42	3,280.56
Douglas . . .	42,650.26	40,093.38	—	44.63	32.30	45,240.41	41,496.46	65.63	2,222.58	1,455.74
Lunenburg . . .	57,315.50	56,696.00	—	619.42	—	71,898.09	71,158.59	.08	739.42	—
Burlington . . .	18,202.08	18,191.58	—	10.50	—	33,653.60	33,144.56	11.22	—	497.82
Hanson . . .	57,860.97	57,860.97	—	—	—	92,908.42	92,135.02	125.00	—	648.40
Salisbury . . .	23,902.31	21,937.86	—	706.24	1,258.21	75,153.81	71,415.88	—	497.90	3,240.03
Sutton . . .	52,428.62	52,428.62	—	—	—	69,707.73	69,707.73	—	—	—
Hadley . . .	45,640.72	45,640.72	—	—	—	63,286.07	63,161.07	125.00	—	—
Manchester . . .	66,999.79	66,580.82	—	180.78	249.19	97,670.43	97,248.11	—	173.13	249.19
Avon . . .	43,364.78	41,041.51	—	1,723.27	1,723.27	63,096.55	63,331.93	—	1,663.56	101.04
Yarmouth . . .	64,061.03	62,745.05	—	130.51	188.07	84,526.50	83,373.07	—	763.56	188.07
Shirley . . .	37,010.70	37,010.70	—	—	—	46,726.44	46,726.44	—	—	—
Duxbury . . .	150,623.68	149,587.80	—	500.00	535.88	190,372.70	188,296.82	—	—	2,075.88
Middleton . . .	72,204.13	69,929.02	—	266.11	2,009.00	66,692.10	64,266.62	—	162.73	2,262.75
Marshfield . . .	93,731.10	92,947.91	—	104.38	678.81	126,201.39	125,577.36	—	103.76	520.27
Nahant . . .	61,009.64	60,836.81	—	—	72.83	59,096.70	56,434.84	—	—	2,661.86
Upton . . .	28,942.34	28,942.34	—	—	—	34,328.69	34,328.69	—	—	—
Hamilton . . .	43,563.01	43,079.34	—	55.27	211.52	64,271.97	63,963.81	4.05	92.59	211.52
Merrimac . . .	41,922.31	41,127.31	—	—	795.00	81,099.69	79,920.09	—	1,179.60	—
West Boylston . . .	47,722.02	46,141.13	—	65.00	1,515.89	84,239.83	82,540.80	—	—	1,699.03
Southborough . . .	70,848.82	67,427.45	—	2,836.01	585.36	88,941.99	84,221.92	2,561.45	884.49	1,274.13
Millis . . .	37,624.45	37,624.45	—	—	—	53,011.35	51,346.83	100.00	—	1,564.52
Sturbridge . . .	40,794.80	40,353.52	—	432.51	8.77	42,626.31	41,872.89	—	49.67	703.75
Ashburnham . . .	55,998.54	55,998.54	—	—	—	62,972.74	62,158.83	—	—	813.91
Townsend . . .	44,729.99	44,729.99	—	1,394.24	—	49,377.10	45,907.71	1,223.63	2,245.76	142.24
Raynham . . .	48,099.96	47,957.72	—	—	142.24	54,401.65	54,259.41	—	—	—
Chatham . . .	71,196.28	71,160.81	—	—	35.47	86,348.62	85,923.81	—	11.50	413.81

TABLE VII. — *Cash Balances* — Continued.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1943					CASH AT END OF 1943						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Hatfield	\$34,352.34	\$34,352.34	—	—	—	—	\$60,226.19	\$60,226.19	—	—	—	—
Westminster	42,360.96	42,360.96	—	—	—	—	32,368.39	32,368.39	—	—	—	—
Groveland	64,040.80	64,046.29	—	—	—	\$415.00	82,434.29	81,006.40	—	—	\$143.54	\$1,284.35
Norwell	51,781.26	51,444.27	—	\$16.20	—	320.79	67,683.69	66,882.16	—	\$16.21	—	785.32
Marion	95,457.26	95,344.45	—	—	—	58.00	100,791.31	100,701.56	—	—	—	—
Hardwick	28,846.22	24,673.96	—	2.52	—	—	36,961.97	30,611.67	—	221.67	31.75	58.00
Hardwick	84,157.73	84,147.73	—	10.00	—	—	113,662.78	113,652.88	—	9.90	4,969.23	1,159.40
Northfield	36,363.69	35,832.58	—	34.95	—	15.53	52,255.18	51,051.31	—	101.09	367.65	735.13
Sudbury	64,276.64	62,549.22	—	821.68	—	—	53,729.50	50,188.88	—	866.18	1,403.34	1,271.10
Norfolk	25,236.21	25,236.21	—	—	—	—	27,254.82	27,297.53	—	—	57.29	—
Lincoln	70,353.43	69,017.94	—	—	—	—	115,531.62	90,847.85	\$67.94	—	24,615.83	—
Mattapoisett	42,267.72	42,260.77	—	—	—	6.95	59,815.34	59,808.39	—	—	—	6.95
Georgetown	54,465.45	53,761.28	—	—	—	—	70,805.71	69,463.66	—	—	111.68	1,230.37
Stearns	54,724.12	53,546.22	—	—	—	—	67,723.28	66,416.58	—	—	405.25	901.45
Southwick	79,450.43	78,421.51	—	153.00	—	—	105,666.44	103,463.02	—	815.00	1,380.50	7.92
Plainville	25,838.46	25,838.46	—	—	—	—	30,816.79	29,742.17	38.20	—	—	1,036.42
Freetown	21,540.17	21,540.17	—	—	—	—	60,467.33	60,466.91	—	42	—	—
Williamsburg	34,657.57	33,755.11	—	—	—	—	49,240.80	47,969.81	—	—	1,271.08	—
Pembroke	46,086.59	46,021.97	—	—	—	64.62	72,397.16	71,092.17	—	—	—	—
Dennis	52,760.34	51,239.56	—	—	—	1,226.70	97,590.83	96,216.44	—	—	224.08	1,150.31
Sheffield	36,096.05	36,081.49	—	14.56	—	—	42,537.00	42,520.70	—	15.22	1.08	—
Stockbridge	29,891.14	29,755.10	—	101.00	—	—	57,035.37	56,968.57	—	—	66.80	—
Tisbury	66,879.94	66,652.40	—	—	—	119.39	87,279.64	85,932.66	—	—	183.30	1,463.68
Cheshire	13,852.47	13,852.47	—	—	—	—	26,062.25	25,610.25	—	—	—	452.00
Littleton	85,951.03	84,343.95	—	537.39	—	924.39	148,607.42	146,698.66	—	408.91	24.72	1,475.13
Shelburne	23,768.50	23,751.67	—	—	—	—	33,433.75	33,371.82	—	—	61.93	—
Newbury	17,404.72	17,287.13	—	—	—	117.59	35,866.84	35,398.53	—	—	—	468.31
Millville	18,762.42	18,644.22	—	—	—	118.20	22,026.53	21,881.86	—	—	—	144.67
Rowley	29,261.45	28,986.93	—	—	—	—	45,475.54	45,090.72	—	—	—	384.82
Dover	35,981.85	35,946.59	—	—	—	—	34,305.34	33,458.78	62.50	—	—	784.06
Essex	37,670.29	37,670.29	—	—	—	35.08	43,511.55	42,680.72	—	—	490.00	340.83
Rutland	32,860.42	32,836.13	—	—	—	24.29	36,924.06	36,899.02	—	—	—	25.04
Lanesborough	36,061.37	35,972.53	—	27.31	—	—	41,916.17	41,445.75	—	33.70	206.09	230.63
Lakeville	42,582.75	42,496.67	—	—	—	86.08	57,295.55	57,290.47	—	—	—	86.08
Orleans	57,123.83	57,089.53	—	—	—	—	77,398.14	77,270.81	62.50	—	39.30	25.53
Buckland	32,552.29	32,541.36	—	—	—	10.93	36,913.67	36,799.89	—	—	—	113.17

Sandwich	31,627.10	26,371.70	1,672.84	3,582.56	49,163.13	47,719.28	29.39	156.21	1,258.25
Mendon	10,054.11	10,054.11	—	—	11,224.09	11,224.09	—	—	—
West Newbury	16,801.71	16,801.71	496.94	11.41	31,568.60	31,146.87	—	407.32	14.41
Tyngsborough	38,304.26	36,565.13	1,703.63	35.50	49,325.70	48,403.75	—	886.47	35.50
West Brookfield	46,209.61	46,109.61	—	100.00	51,214.57	51,214.57	—	—	—
Colrain	40,418.66	40,418.66	—	—	52,094.88	51,994.88	—	100.00	20.00
Wenham	53,556.88	53,556.88	—	20.00	64,995.41	64,975.41	—	—	—
Clarksburg	11,685.09	11,685.09	—	—	13,543.41	13,543.41	—	—	—
Brookfield	5,289.58	5,113.59	25.25	150.74	9,685.19	9,284.68	—	246.77	153.74
Carver	43,853.43	43,840.53	—	12.90	63,686.45	63,512.64	—	—	143.81
Oak Bluffs	25,215.88	25,168.96	46.92	—	55,496.80	54,534.98	—	—	961.82
Stow	28,927.46	27,896.06	1,031.40	—	40,708.95	39,140.75	62.50	901.80	603.90
Erving	59,898.93	59,463.50	—	435.43	64,404.43	63,155.16	125.00	—	1,124.27
Boylston	53,212.37	53,062.86	19.41	130.00	63,651.78	53,475.36	—	61.42	115.00
Edgartown	33,295.77	32,869.58	423.99	—	48,443.18	46,779.64	62.62	590.47	1,010.45
Hinsdale	19,886.28	19,886.28	—	—	17,794.75	17,325.35	—	—	469.40
Chester	46,884.63	46,884.63	—	—	64,466.71	64,466.71	—	—	—
Huntington	16,529.46	14,805.91	1,652.34	—	32,844.29	30,556.39	80.73	1,877.22	329.95
Russell	66,626.64	66,235.64	—	390.00	56,813.87	56,146.77	—	45.00	667.10
Berkley	10,225.04	10,167.56	—	57.48	28,631.83	28,422.33	—	—	209.50
Hampden	28,831.56	28,831.56	—	—	36,865.20	36,071.87	100.00	—	694.33
Topshfield	46,197.69	46,180.19	17.50	—	64,418.61	63,656.92	18.00	—	698.69
Granby	15,021.92	15,021.92	—	—	18,684.48	18,684.48	—	—	—
Berlin	25,781.90	24,691.21	709.35	—	21,201.71	19,750.34	712.39	302.69	436.32
Ashby	16,216.78	15,937.98	277.70	1.10	23,984.88	23,680.21	—	303.57	1.10
Rochester	31,346.33	31,341.03	5.30	—	43,918.75	43,888.50	—	30.26	—
Southampton	23,561.34	23,561.34	721.40	—	26,030.65	24,698.25	—	1,332.40	—
East Brookfield	8,386.02	8,106.46	296.33	23.23	21,988.82	21,708.84	255.83	—	24.15
Harvard	20,991.10	18,402.58	2,360.70	—	24,813.54	21,848.18	350.11	2,511.22	—
West Stockbridge	35,566.85	35,480.21	86.64	—	51,849.04	51,572.77	98.15	178.12	—
Sherborn	33,032.29	33,032.29	253.19	69.15	41,352.41	39,965.00	40.40	1,275.69	71.35
Barnardston	32,695.69	29,718.77	2,976.92	—	41,855.79	36,853.27	—	4,533.52	469.00
Hubbardston	42,592.00	42,317.88	224.92	49.20	46,077.66	45,330.69	200.00	273.62	273.35
Sunderland	14,171.55	14,171.55	—	—	23,440.32	23,162.08	50.00	—	228.24
Halifax	35,403.75	35,385.60	18.15	—	38,826.17	38,125.92	—	187.50	512.75
Brimfield	13,581.96	13,581.96	—	—	14,501.33	14,501.33	—	—	—
Whately	24,411.39	24,403.01	—	8.38	36,814.37	36,525.84	83.45	—	205.08
Ashfield	41,158.01	41,144.18	13.83	—	43,374.76	43,210.83	13.83	—	150.10
Gill	17,328.59	17,327.50	1.09	—	21,235.40	20,974.40	—	—	261.00
New Marlborough	35,668.24	35,553.24	—	115.00	34,121.31	34,121.31	—	—	—
Conway	27,613.54	27,613.54	—	—	38,508.95	38,508.95	—	—	—
Princeton	8,079.81	8,079.81	2.25	—	16,277.66	16,277.03	—	.63	—
Waltham	42,784.65	42,433.51	—	351.11	47,533.74	46,892.38	—	—	641.36
Bolton	35,269.34	33,034.98	234.36	—	39,225.86	39,027.24	—	157.04	—

TABLE VII. — *Cash Balances* — Concluded.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1943					CASH AT END OF 1943				
	Total	General	Sinking and Investment Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Perpetual Investment Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Paxton	\$46,064.31	\$45,282.06	—	\$513.16	\$269.09	\$46,455.75	\$45,394.07	—	\$773.00	\$288.68
Charlenton	27,477.56	27,202.58	—	274.98	—	32,046.00	31,758.52	—	287.48	—
Boxford	34,446.44	34,446.44	—	—	—	36,788.48	36,776.05	\$12.43	—	—
Brewster	22,326.05	22,326.05	—	—	—	39,307.18	39,307.18	—	—	—
Royalston	15,958.00	15,431.34	—	—	—	26,187.72	25,107.81	—	—	263.38
Petersham	18,729.60	18,354.36	—	48.05	227.19	25,458.61	24,574.54	—	272.52	359.11
Carlisle	19,531.82	19,160.23	—	232.21	92.38	20,553.76	19,955.54	50.00	50.00	393.28
Becket	19,370.50	19,370.50	—	—	—	36,777.00	36,626.00	150.00	—	1.00
Granville	23,096.98	22,998.60	—	98.38	—	20,979.55	20,814.60	—	164.95	—
Richmond	14,143.45	14,143.45	—	—	—	20,586.71	20,513.71	—	—	73.00
Eastham	15,955.68	15,871.48	\$84.20	—	—	24,738.18	24,653.11	—	—	85.07
Leverett	23,770.68	23,770.68	—	—	—	31,470.13	31,470.13	—	—	—
Turo	18,680.43	18,582.09	—	75.31	—	23,981.81	23,688.11	25.55	149.25	118.90
Egremont	13,939.05	13,939.05	—	—	—	17,727.34	17,727.34	—	—	—
Plymouth	10,271.90	10,271.90	—	—	—	16,858.75	16,858.75	—	—	—
Cummington	15,896.98	15,896.98	—	—	—	20,648.61	20,464.61	—	—	184.00
Blandford	29,405.70	29,315.26	—	65.44	25.00	27,185.94	27,110.67	—	55.27	20.00
Pelham	14,520.26	14,520.26	—	—	—	19,210.67	19,210.67	—	—	—
Phillipston	13,929.98	13,717.67	—	96.07	—	16,533.53	16,049.96	116.24	164.89	202.44
Dunstable	16,657.99	15,177.55	—	1,414.06	—	8,259.18	4,495.11	—	3,655.77	108.30
Oakham	24,282.64	23,095.31	—	1,187.33	—	25,289.23	23,861.87	—	1,427.36	—
Westhampton	21,271.06	21,250.90	—	20.16	—	19,976.15	19,761.03	—	20.16	194.96
New Braintree	8,798.44	8,216.71	—	581.73	—	15,913.01	15,115.73	603.55	—	193.73
Florida	18,088.77	18,088.77	—	—	—	17,790.25	17,665.25	125.00	—	—
Warwick	14,229.88	14,228.88	—	1.00	—	13,389.68	13,388.68	—	1.00	—
Otis	19,885.78	19,813.98	—	6.50	65.30	29,509.67	29,444.37	—	—	65.30
Chesterfield	16,715.41	15,921.14	—	792.62	—	24,065.94	23,104.48	1.65	959.81	—
Sandisfield	16,570.22	16,529.45	—	—	40.77	17,471.99	17,471.99	—	—	—
New Salem	21,878.67	21,778.67	—	—	—	22,719.50	22,450.19	—	—	269.31
Worthington	20,700.58	20,675.55	—	25.03	—	25,992.17	25,967.17	—	25.00	—
Boxborough	6,308.33	6,308.33	—	—	—	5,384.32	5,333.32	—	—	51.00
Wales	14,116.96	14,116.96	—	—	—	18,682.66	18,682.66	—	—	—
Hancock	7,059.40	7,059.40	—	—	—	10,300.64	10,300.64	—	—	—
Wendell	7,792.83	7,792.83	—	—	—	14,960.82	14,960.82	—	—	—
Mashpee	5,821.07	4,277.27	—	1,593.80	—	14,909.00	9,354.32	—	—	—
Heath	18,464.00	18,464.00	—	—	—	24,275.56	24,275.56	—	5,554.68	—

Monterey	.	18,064.89	17,814.89	—	250.00	—	15,386.94	15,374.44	12.50	—	—	—
Savoy	.	14,629.36	14,629.36	—	—	—	11,551.81	11,345.33	38.08	—	—	168.40
Goshen	.	12,762.04	12,577.95	—	—	—	17,137.95	16,953.86	—	—	184.09	—
Windsor	.	18,006.46	18,400.04	—	206.42	—	21,321.14	20,770.52	—	212.62	—	338.00
Holland	.	10,250.45	10,250.45	—	—	—	14,928.76	14,836.26	—	—	—	92.50
Leyden	.	9,508.63	9,508.63	—	—	—	13,286.34	13,286.34	—	—	—	—
Washington	.	12,624.34	12,624.34	—	—	—	14,324.99	14,197.29	—	—	—	127.70
West Tisbury	.	15,883.03	15,880.95	—	2.08	—	19,309.99	19,299.35	—	10.64	—	—
Chilmark	.	10,748.51	10,748.51	—	—	—	12,489.52	12,489.52	—	—	—	—
Middlefield	.	11,937.12	11,937.12	—	—	—	14,427.00	14,427.00	—	—	—	—
Plainfield	.	23,895.81	23,895.81	—	—	—	30,851.17	30,851.17	—	—	—	—
Tyringham	.	11,789.30	11,789.30	—	—	—	13,518.25	13,518.25	—	—	—	—
Alford	.	5,061.68	5,061.68	—	—	—	9,147.37	9,103.32	—	—	—	44.05
Hawley	.	12,787.80	12,787.80	—	—	—	18,529.31	18,529.31	—	—	—	—
Stutesbury	.	17,108.15	16,772.48	—	51.71	283.96	21,565.58	21,042.65	—	39.21	483.72	—
Rowe	.	22,790.83	22,790.83	—	—	—	31,607.04	31,607.04	—	—	—	—
Monroe	.	19,959.42	19,424.42	—	—	535.00	21,996.09	21,269.29	—	—	—	726.80
Montgomery	.	9,235.98	8,795.31	—	.50	440.17	10,519.42	9,736.21	—	—	783.21	—
Peru	.	13,249.33	13,249.33	—	—	—	11,605.06	11,605.06	—	—	—	—
Gay Head	.	3,739.23	3,659.25	—	—	79.98	1,583.09	1,582.09	—	—	—	1.00
Tolland	.	7,427.92	7,427.92	—	—	—	13,714.26	13,714.26	—	—	—	—
Gosnold	.	5,292.23	5,292.23	—	—	—	7,561.29	7,561.29	—	—	—	—
New Ashford	.	8,936.62	8,936.62	—	—	—	10,150.40	10,150.40	—	—	—	—
Mount Washington	.	6,639.92	6,639.92	—	—	—	8,526.91	8,526.91	—	—	—	—
220 Towns	.	\$9,582,911.28	\$9,433,055.28	\$97.66	\$14,763.72	\$86,766.24	\$12,165,532.82	\$11,906,878.67	\$2,727.14	\$16,813.93	\$137,079.58	\$102,033.50

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BY CITIES AND TOWNS

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FITCHBURG	14, 15	30, 31	32, 33	34-42	43	44
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GLOUCESTER	20, 21	30, 31	32, 33	34-42	43	44
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LAWRENCE	10, 11	30, 31	32, 33	34-42	43	44
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MARLBOROUGH	24, 25	30, 31	32, 33	34-42	43	44
MEDFORD	10, 11	30, 31	32, 33	34-42	43	44
MELROSE	18, 19	30, 31	32, 33	34-42	43	44
NEW BEDFORD	8, 9	30, 31	32, 33	34-42	43	44
NEWBURYPORT	24, 25	30, 31	32, 33	34-42	43	44
NEWTON	10, 11	30, 31	32, 33	34-42	43	44
NORTH ADAMS	22, 23	30, 31	32, 33	34-42	43	44
NORTHAMPTON	18, 19	30, 31	32, 33	34-42	43	44
PEABODY	20, 21	30, 31	32, 33	34-42	43	44
PITTSFIELD	12, 13	30, 31	32, 33	34-42	43	44
QUINCY	10, 11	30, 31	32, 33	34-42	43	44
REVERE	18, 19	30, 31	32, 33	34-42	43	44
SALEM	16, 17	30, 31	32, 33	34-42	43	44
SOMERVILLE	8, 9	30, 31	32, 33	34-42	43	44
SPRINGFIELD	6, 7	30, 31	32, 33	34-42	43	44
TAUNTON	16, 17	30, 31	32, 33	34-42	43	44
WALTHAM	16, 17	30, 31	32, 33	34-42	43	44
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46-64	65	66, 67	68	70	71 (line 37)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 33)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 1)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 9)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 10)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 18)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 29)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 34)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 17)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 24)	72	73	74	76
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46-64	65	66, 67	68	70	71 (line 2)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 23)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 35)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 22)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 14)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 8)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 11)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 7)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 15)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 6)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 39)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 5)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 4)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 26)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 27)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 30)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 16)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 36)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 28)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 25)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 31)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 12)	72	73	74	76
46-64	65	66, 67	68	70	71 (line 3)	72	73	74	76
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Acushnet . . .	152, 153	262	269 (line 125)	272	—	279	284
Adams . . .	94, 95	132	134 (line 28)	136	—	139	142
Agawam . . .	106, 107	133	134 (line 30)	137	—	139	143
Alford . . .	252, 253	267	—	277	—	281	289
Amesbury . . .	98, 99	132	135 (line 73)	136	—	139	142
Amherst . . .	114, 115	133	134 (line 1)	137	—	139	143
Andover . . .	96, 97	132	134 (line 24)	136	—	139	142
Arlington . . .	82, 83	132	135 (line 80)	136	138	138	142
Ashburnham . . .	186, 187	263	—	274	—	279	285
Ashby . . .	218, 219	265	—	275	—	281	287
Ashfield . . .	224, 225	265	268 (line 45)	275	—	280	287
Ashland . . .	172, 173	263	268 (line 24)	273	—	279	285
Athol . . .	98, 99	132	134 (line 38)	136	—	139	142
Auburn . . .	110, 111	133	134 (line 36)	137	—	139	143
Avon . . .	178, 179	263	268 (line 20)	273	—	279	285
Ayer . . .	156, 157	262	268 (line 46)	272	—	279	284
Barnstable . . .	104, 105	133	134 (line 67)	137	—	139	143
Barre . . .	162, 163	262	268 (line 70)	272	—	279	284
Becket . . .	230, 231	266	268 (line 42)	276	—	280	288
Bedford . . .	154, 155	262	269 (line 122)	272	—	279	284
Belchertown . . .	158, 159	262	269 (line 140)	272	—	279	284
Bellingham . . .	162, 163	262	268 (line 1)	272	—	279	284
Belmont . . .	82, 83	132	135 (line 70)	136	138	138	142
Berkley . . .	214, 215	265	—	275	—	280	287
Berlin . . .	216, 217	265	—	275	—	280	287
Bernardston . . .	220, 221	265	—	275	—	281	287
Billerica . . .	106, 107	133	135 (line 87)	137	—	139	143
Blackstone . . .	152, 153	262	268 (line 25)	272	—	279	284
Blanford . . .	236, 237	266	268 (line 71)	276	—	280	288
Bolton . . .	226, 227	265	—	276	—	280	287
Bourne . . .	160, 161	262	269 (line 148)	272	—	279	284
Boxborough . . .	242, 243	266	—	276	—	281	288
Boxford . . .	228, 229	266	269 (line 74)	276	—	280	288
Boylston . . .	212, 213	265	268 (line 57)	275	—	280	287
Braintree . . .	84, 85	132	134 (line 22)	136	138	138	142
Brewster . . .	228, 229	266	269 (line 144)	276	—	280	288
Bridgewater . . .	104, 105	133	134 (line 4)	137	—	139	143
Brimfield . . .	222, 223	265	268 (line 26)	275	—	280	287
Brookfield . . .	210, 211	265	269 (line 117)	275	—	280	287
Brookline . . .	80, 81	132	134 (line 61)	136	138	138	142
Buckland . . .	204, 205	264	—	275	—	281	286
Burlington . . .	176, 177	263	268 (line 23)	273	—	279	285
Canton . . .	118, 119	133	135 (line 82)	137	138	139	143
Carlisle . . .	230, 231	266	—	276	—	281	288
Carver . . .	210, 211	265	269 (line 150)	275	—	280	287
Charlemont . . .	228, 229	266	269 (line 143)	276	—	280	288
Charlton . . .	168, 169	263	269 (line 147)	273	—	279	285
Chatham . . .	186, 187	263	269 (line 145)	274	—	279	285
Chelmsford . . .	104, 105	133	134 (line 58)	137	—	139	143
Cheshire . . .	198, 199	264	269 (line 149)	274	—	280	286
Chester . . .	214, 215	265	268 (line 54)	275	—	280	287
Chesterfield . . .	240, 241	266	—	276	—	281	288
Chilmark . . .	250, 251	267	269 (line 112)	277	—	281	289
Clarksburg . . .	208, 209	265	268 (line 62)	275	—	280	287
Clinton . . .	94, 95	132	135 (line 74)	136	—	139	142
Cohasset . . .	160, 161	262	269 (line 136)	272	—	279	284
Colrain . . .	208, 209	265	—	275	—	281	287
Concord . . .	108, 109	133	134 (line 21)	137	—	139	143
Conway . . .	226, 227	265	—	276	—	281	287
Cummington . . .	234, 235	266	—	276	—	280	288
Dalton . . .	152, 153	262	269 (line 119)	272	—	279	284
Danvers . . .	92, 93	132	134 (line 12)	136	—	138	142
Dartmouth . . .	100, 101	132	134 (line 56)	136	—	139	142
Dedham . . .	88, 89	132	135 (line 89)	136	138	138	142
Deerfield . . .	166, 167	263	268 (line 48)	273	—	279	285
Dennis . . .	196, 197	264	—	274	—	281	286
Dighton . . .	168, 169	263	268 (line 49)	273	—	279	285
Douglas . . .	174, 175	263	269 (line 129)	273	—	279	285
Dover . . .	202, 203	264	—	274	278	280	286

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Dunstable	236, 237	266	269 (line 130)	276	—	280	288
Duxbury	180, 181	263	269 (line 131)	273	—	279	285
East Bridgewater	154, 155	262	269 (line 76)	272	—	279	284
East Brookfield	218, 219	265	269 (line 99)	275	—	280	287
Eastham	232, 233	266	269 (line 105)	276	—	280	288
Easthampton	100, 101	132	134 (line 54)	136	—	139	142
East Longmeadow	158, 159	262	269 (line 107)	272	—	279	284
Easton	122, 123	133	134 (line 35)	137	—	139	143
Edgartown	212, 213	265	269 (line 134)	275	—	280	287
Egremont	234, 235	266	—	276	—	281	288
Erving	212, 213	265	—	275	—	281	287
Essex	202, 203	264	—	274	—	280	286
Fairhaven	96, 97	132	134 (line 33)	136	—	139	142
Falmouth	110, 111	133	135 (line 86)	137	—	139	143
Florida	238, 239	266	—	276	—	281	288
Foxborough	120, 121	133	135 (line 90)	137	—	139	143
Framingham	84, 85	132	134 (line 11)	136	—	138	142
Franklin	112, 113	133	134 (line 60)	137	—	139	143
Freetown	196, 197	264	—	274	—	281	286
Gay Head	254, 255	267	268 (line 73)	277	—	281	289
Georgetown	194, 195	264	268 (line 4)	274	—	280	286
Gill	224, 225	265	269 (line 142)	275	—	280	287
Goshen	246, 247	267	269 (line 88)	277	—	281	289
Gosnold	256, 257	267	—	277	—	281	289
Grafton	110, 111	133	135 (line 88)	137	—	139	143
Granby	216, 217	265	268 (line 11)	275	—	280	287
Granville	232, 233	266	—	276	—	280	288
Great Barrington	122, 123	133	134 (line 66)	137	—	139	143
Greenfield	88, 89	132	135 (line 77)	136	—	138	142
Groton	174, 175	263	—	273	—	281	285
Groveland	188, 189	264	268 (line 37)	274	—	279	286
Hadley	178, 179	263	—	273	—	281	285
Hahifax	222, 223	265	—	275	—	281	287
Hamilton	182, 183	263	268 (line 35)	273	—	279	285
Hampden	216, 217	265	269 (line 139)	275	—	280	287
Hancock	244, 245	266	—	277	—	281	288
Hanover	170, 171	263	268 (line 10)	273	—	279	285
Hanson	176, 177	263	269 (line 121)	273	—	279	285
Hardwick	190, 191	264	269 (line 111)	274	—	280	286
Harvard	220, 221	265	268 (line 64)	275	—	280	287
Harwich	190, 191	264	268 (line 44)	274	—	280	286
Hatfield	188, 189	264	—	274	—	281	286
Hawley	252, 253	267	269 (line 115)	277	—	281	289
Heath	244, 245	266	—	277	—	281	288
Hingham	102, 103	132	134 (line 65)	137	138	139	142
Hinsdale	212, 213	265	268 (line 58)	275	—	280	287
Holbrook	158, 159	262	269 (line 85)	272	—	279	284
Holden	148, 149	262	—	272	—	279	284
Holland	248, 249	267	269 (line 128)	277	—	281	289
Holliston	164, 165	262	269 (line 100)	273	—	279	284
Hopedale	164, 165	262	269 (line 91)	273	—	279	284
Hopkinton	174, 175	263	268 (line 63)	273	—	279	285
Hubbardston	222, 223	265	268 (line 50)	275	—	280	287
Hudson	108, 109	133	134 (line 3)	137	—	139	143
Hull	162, 163	262	269 (line 104)	272	278	279	284
Huntington	214, 215	265	268 (line 34)	275	—	280	287
Ipswich	118, 119	133	134 (line 23)	137	—	139	143
Kingston	170, 171	263	269 (line 120)	273	—	279	285
Lakeville	204, 205	264	—	275	—	281	286
Lancaster	168, 169	263	269 (line 118)	273	—	279	285
Lanesborough	204, 205	264	—	275	—	281	286
Lee	152, 153	262	268 (line 67)	272	—	279	284
Leicester	126, 127	133	134 (line 17)	137	—	139	143
Lenox	170, 171	263	269 (line 101)	273	—	279	285
Leverett	232, 233	266	—	276	—	281	288
Lexington	92, 93	132	134 (line 27)	136	138	139	142
Leyden	248, 249	267	269 (line 126)	277	—	281	289
Lincoln	192, 193	264	269 (line 98)	274	—	280	286
Littleton	200, 201	264	269 (line 93)	274	—	280	286
Longmeadow	120, 121	133	134 (line 59)	137	—	139	143
Ludlow	108, 109	133	134 (line 20)	137	—	139	143
Lunenburg	174, 175	263	—	273	—	279	285
Lynnfield	172, 173	263	269 (line 116)	273	—	279	285
Manchester	178, 179	263	—	273	—	279	285
Mansfield	116, 117	133	134 (line 6)	137	—	139	143
Marblehead	94, 95	132	134 (line 18)	136	—	139	142
Marion	190, 191	264	268 (line 43)	274	—	280	286

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Maynard . . .	116, 117	133	134 (line 8)	137	—	139	143
Medfield . . .	154, 155	262	268 (line 2)	272	—	279	284
Medway . . .	164, 165	262	268 (line 29)	273	—	279	284
Mendon . . .	206, 207	265	268 (line 61)	275	—	280	287
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Middleborough . . .	102, 103	132	135 (line 84)	137	—	139	142
Middlefield . . .	250, 251	267	—	277	—	281	289
Middleton . . .	180, 181	263	268 (line 59)	273	—	279	285
Milford . . .	90, 91	132	134 (line 29)	136	—	138	142
Millbury . . .	112, 113	133	135 (line 69)	137	—	139	143
Millis . . .	184, 185	263	269 (line 77)	273	—	279	285
Millville . . .	200, 201	264	—	274	—	280	286
Milton . . .	84, 85	132	134 (line 15)	136	138	138	142
Monroe . . .	254, 255	267	268 (line 32)	277	—	281	289
Monson . . .	124, 125	133	135 (line 85)	137	—	139	143
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Nahant . . .	182, 183	263	269 (line 123)	273	278	279	285
Nantucket . . .	172, 173	263	269 (line 110)	273	—	279	285
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Newbury . . .	200, 201	264	269 (line 138)	274	—	280	286
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North Attleborough . . .	98, 99	132	135 (line 91)	136	—	139	142
Northborough . . .	170, 171	263	268 (line 19)	273	—	279	285
Northbridge . . .	100, 101	132	134 (line 47)	136	—	139	142
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Norwood . . .	90, 91	132	134 (line 13)	136	138	138	142
Oak Bluffs . . .	210, 211	265	269 (line 80)	275	—	280	287
Oakham . . .	238, 239	266	—	276	—	281	288
Orange . . .	122, 123	133	134 (line 51)	137	—	139	143
Orleans . . .	204, 205	264	268 (line 39)	275	—	280	286
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Pelham . . .	236, 237	266	—	276	—	281	288
Pembroke . . .	196, 197	264	268 (line 7)	274	—	280	286
Pepperell . . .	166, 167	263	269 (line 108)	273	—	279	285
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Petersham . . .	230, 231	266	269 (line 137)	276	—	280	288
Phillipston . . .	236, 237	266	269 (line 141)	276	—	280	288
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Plainville . . .	194, 195	264	269 (line 82)	274	—	280	286
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Provincetown . . .	160, 161	262	269 (line 103)	272	—	279	284
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Raynham . . .	186, 187	263	269 (line 132)	274	—	279	285
Reading . . .	96, 97	132	134 (line 19)	136	138	139	142
Rehoboth . . .	168, 169	263	268 (line 36)	273	—	279	285
Richmond . . .	232, 233	266	268 (line 68)	276	—	280	288
Rochester . . .	218, 219	265	—	275	—	281	287
Rockland . . .	104, 105	133	134 (line 25)	137	—	139	143
Rockport . . .	156, 157	262	268 (line 21)	272	—	279	284
Rowe . . .	252, 253	267	—	277	—	281	289
Rowley . . .	202, 203	264	269 (line 127)	274	—	280	286
Royalston . . .	230, 231	266	268 (line 22)	276	—	280	288
Russell . . .	214, 215	265	268 (line 69)	275	—	280	287
Rutland . . .	202, 203	264	268 (line 27)	274	—	280	286
Salisbury . . .	176, 177	263	269 (line 146)	273	—	279	285
Sandisfield . . .	240, 241	266	—	276	—	281	288
Sandwich . . .	206, 207	265	269 (line 151)	275	—	280	287
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Sharon . . .	154, 155	262	269 (line 92)	272	—	279	284
Sheffield . . .	198, 199	264	—	274	—	280	286
Shelburne . . .	200, 201	264	269 (line 95)	274	—	280	286
Sherborn . . .	220, 221	265	—	275	—	281	287
Shirley . . .	180, 181	263	268 (line 53)	273	—	279	285
Shrewsbury . . .	102, 103	132	134 (line 41)	137	—	139	142
Shutesbury . . .	252, 253	267	—	277	—	281	289
Somerset . . .	116, 117	133	134 (line 14)	137	—	139	143
Southampton . . .	218, 219	265	268 (line 17)	275	—	280	287
Southborough . . .	184, 185	263	268 (line 3)	273	—	279	285
Southbridge . . .	88, 89	132	134 (line 43)	136	—	138	142
South Hadley . . .	114, 115	133	134 (line 32)	137	—	139	143
Southwick . . .	194, 195	264	268 (line 33)	274	—	280	286
Spencer . . .	116, 117	133	134 (line 9)	137	—	139	143
Sterling . . .	194, 195	264	268 (line 18)	274	—	280	286
Stockbridge . . .	198, 199	264	268 (line 72)	274	—	280	286
Stoneham . . .	96, 97	132	134 (line 42)	136	138	139	142
Stoughton . . .	102, 103	132	134 (line 57)	137	138	139	142
Stow . . .	210, 211	265	—	275	—	281	287
Sturbridge . . .	184, 185	263	268 (line 8)	273	—	279	285
Sudbury . . .	192, 193	264	269 (line 94)	274	—	280	286
Sunderland . . .	222, 223	265	269 (line 89)	275	—	280	287
Sutton . . .	176, 177	263	—	273	—	279	285
Swampscott . . .	98, 99	132	134 (line 26)	136	138	139	142
Swansea . . .	124, 125	133	134 (line 55)	137	—	139	143
Templeton . . .	150, 151	262	268 (line 66)	272	—	279	284
Tewksbury . . .	122, 123	133	134 (line 68)	137	—	139	143
Tisbury . . .	198, 199	264	269 (line 113)	274	—	280	286
Tolland . . .	256, 257	267	—	277	—	281	289
Topsfield . . .	216, 217	265	269 (line 83)	275	—	280	287
Townsend . . .	186, 187	263	268 (line 14)	274	—	279	285
Truro . . .	234, 235	266	269 (line 97)	276	—	280	288
Tyngsborough . . .	206, 207	265	—	275	—	280	287
Tyringham . . .	250, 251	267	—	277	—	281	289
Upton . . .	182, 183	263	—	273	—	279	285
Uxbridge . . .	118, 119	133	134 (line 34)	137	—	139	143
Wakefield . . .	86, 87	132	134 (line 44)	136	138	138	142
Wales . . .	242, 243	266	269 (line 90)	276	—	280	288
Walpole . . .	106, 107	133	134 (line 46)	137	138	139	143
Ware . . .	112, 113	133	134 (line 37)	137	—	139	143
Wareham . . .	114, 115	133	135 (line 76)	137	—	139	143
Warren . . .	160, 161	262	268 (line 15)	272	—	279	284
Warwick . . .	240, 241	266	—	276	—	280	288
Washington . . .	248, 249	267	—	277	—	281	289
Watertown . . .	82, 83	132	134 (line 45)	136	138	138	142
Wayland . . .	156, 157	262	269 (line 87)	272	—	279	284
Webster . . .	94, 95	132	134 (line 63)	136	—	139	142
Wellesley . . .	86, 87	132	134 (line 39)	136	138	138	142
Wellfleet . . .	226, 227	265	268 (line 41)	276	—	280	287
Wendell . . .	244, 245	266	269 (line 96)	277	—	280	288
Wenham . . .	208, 209	265	—	275	—	281	287
Westborough . . .	118, 119	133	135 (line 92)	137	—	139	143
West Boylston . . .	184, 185	263	268 (line 60)	273	—	279	285
West Bridgewater . . .	158, 159	262	269 (line 133)	272	—	279	284
West Brookfield . . .	208, 209	265	—	275	—	281	287
Westford . . .	156, 157	262	269 (line 124)	272	—	279	284
Westhampton . . .	238, 239	266	—	276	—	281	288
Westminster . . .	188, 189	264	269 (line 79)	274	—	279	286
West Newbury . . .	206, 207	265	268 (line 9)	275	—	280	287
Weston . . .	150, 151	262	268 (line 51)	272	278	279	284
Westport . . .	148, 149	262	269 (line 86)	272	—	279	284
West Springfield . . .	86, 87	132	134 (line 50)	136	—	138	142
West Stockbridge . . .	220, 221	265	269 (line 135)	275	—	280	287
West Tisbury . . .	248, 249	267	—	277	—	281	289
Westwood . . .	148, 149	262	268 (line 38)	272	278	279	284
Weymouth . . .	82, 83	132	135 (line 72)	136	138	138	142
Whately . . .	224, 225	265	—	275	—	281	287
Whitman . . .	108, 109	133	135 (line 78)	137	—	139	143
Wilbraham . . .	162, 163	262	268 (line 65)	272	—	279	284
Williamsburg . . .	196, 197	264	269 (line 81)	274	—	280	286
Williamstown . . .	150, 151	262	268 (line 12)	272	—	279	284
Wilmington . . .	124, 125	133	134 (line 2)	137	—	139	143
Winchendon . . .	120, 121	133	134 (line 10)	137	—	139	143
Winchester . . .	90, 91	132	134 (line 62)	136	138	138	142
Windsor . . .	246, 247	267	—	277	—	281	289
Winthrop . . .	86, 87	132	135 (line 79)	136	138	138	142
Worthington . . .	242, 243	266	268 (line 28)	276	—	280	288
Wrentham . . .	126, 127	133	134 (line 53)	137	—	139	143
Yarmouth . . .	178, 179	263	269 (line 78)	273	—	279	285

